

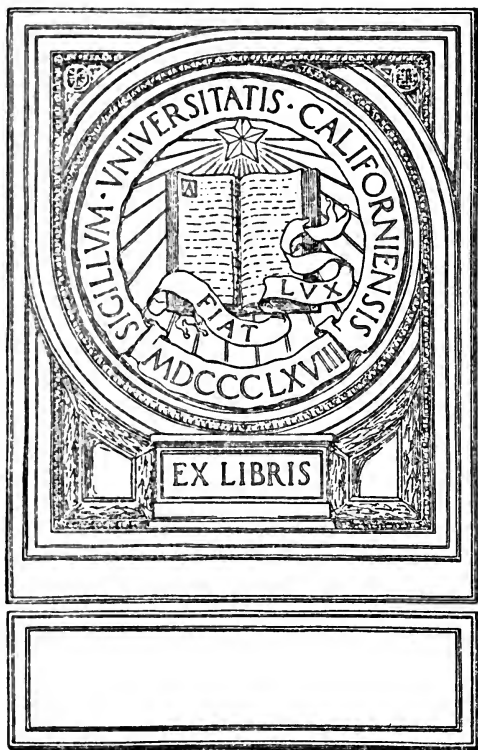
IMPORTERS FIRST AID

IN

AMERICAN TARIFF AND
CUSTOMS PROCEDURE

GEORGE KOEHLER, LL.M.

JAN 8



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San Francisco Custom House

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PREFACE

It is well known that the average importer is necessarily so much engrossed in the successful marketing of his goods that he has little or no time to devote to an exhaustive study of the customs laws and the procedure thereunder attending the importation of goods from abroad and their passage through the customs. He must, therefore, in these matters necessarily rely upon his customs broker to secure the expeditious entry and delivery of his goods after they have arrived in this country.

Customs laws and tariff schedules have been in the past primarily framed with a view to securing revenue to defray the running expenses of the Government. Such laws therefore contain many very positive provisions which it is incumbent upon the importer to comply with. Above all, the duties must be paid promptly. Certain well defined remedies are also provided for, with the view of securing a review by reappraisement, or reclassification, or the correction of errors, as the case may be, should the duties assessed, in the opinion of the importer, be excessive. It is with a view, therefore, that the importer and his broker may at all times be fully advised as to their rights in the matter that the requirements of the law and the remedies provided for thereunder have been concisely and clearly set out in the following pages.

It has become my firm conviction, after an experience of more than twenty-five years in the Customs Service at Washington as examiner, law clerk

and Assistant Chief, Division of Customs, Secretary's Office, Treasury Department, that with but rare exceptions it is the desire of the importer to comply fully and promptly with the requirements of the customs laws. I feel confident, therefore, that the information contained in this volume will prove of invaluable service, not only to the importer and his customs broker, but to the foreign shipper, forwarder, banker and warehouseman, as well as to all others whose business may bring them in contact with the administration of the United States tariff and Customs Laws.

GEORGE KOEHLER.

Washington, D. C.

September, 1919.

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CHAPTER I

LEGISLATIVE AUTHORITY

Constitutional Provision

SEC. 1. The Constitution of the United States, Article I, Section VIII, provides that:

“The Congress shall have power to Lay and collect Taxes, Duties, Imposts and Excises, . . . but all Duties, Imposts and Excises shall be uniform throughout the United States.”

This power to lay taxes being vested in Congress, cannot be delegated to other branches of the Government. It therefore becomes the duty of the Executive branch of the Government to administer the laws relating to the Customs as enacted by Congress.

Administration of the Tariff

SEC. 2. The administration of the tariff is vested in the Secretary of the Treasury as the head of the Treasury Department, which has been constituted one of the Executive Departments of the Government. Sections 233, 249, 251 and 2652 of the Revised Statutes of the United States provide that:

R. S. 233. “There shall be at the seat of Government an Executive Department to be known as the Department of the Treasury, and a Secretary of the Treasury, who shall be the head thereof.”

R. S. 249. “The Secretary of the Treasury shall direct the superintendence of the collection of the duties on imports . . . , as he shall judge best.”

R. S. 251. "That the Secretary of the Treasury shall prescribe forms of entries, oaths, bonds, and other papers, and rules and regulations, not inconsistent with the law, to be used in carrying out the provisions of law relating to raising revenue from imports, or to warehousing; he shall give such directions to collectors and prescribe such rules and forms to be observed by them as may be necessary for the proper execution of the law."

R. S. 2652. "It shall be the duty of all officers of the customs to execute and carry into effect all instructions of the Secretary of the Treasury relative to the execution of the revenue laws; and in case any difficulty shall arise as to the true construction or meaning of any part of the revenue laws, the decision of the Secretary of the Treasury shall be conclusive and binding upon all officers of the customs."

Customs Districts

SEC. 3. By the Act of August 24, 1912: The President is authorized from time to time, as the exigencies of the service require, to rearrange by consolidation or otherwise the several customs collection districts, and to discontinue ports of entry by abolishing the same or establishing others in their stead, provided that the whole number of customs collection districts or ports of entry, or either of them, shall at no time be made to exceed those then established and authorized, except as may thereafter be provided by law. (Treasury Decision 34753.)

A *Customs District* is a compact geographical subdivision of United States territory containing one or more ports of entry, and is in charge of a chief officer of the Customs designated the *Collector of Customs* for the District.

Collector of Customs

SEC. 4. The *Collector of Customs* is charged by law with the collection of duties on imports and the

administration of the customs laws as they pertain to merchandise imported, or entered within his district. (R. S. 2621-2625.)

Ports of Entry

SEC. 5. A *Port of Entry* is any place at which a customs officer is stationed with authority to collect duties on imports.

By Executive Order of March 3, 1913, the President has designated forty-nine Customs Collection Districts with district headquarters and ports of entry. For complete list see Exhibit I, Appendix. (Treasury Decision 37452, Dec. 24, 1917.)

All merchandise imported into the United States must be entered through the Customs at one of the ports of entry so designated.

CHAPTER II

THE INVOICE

Production of a Duly Certified Invoice

SEC. 1. The first essential requirement growing out of the importation of merchandise into the United States is, that the shipment must be accompanied by an *invoice*, as it is provided by paragraph E of Section III of the Tariff Act of October 3, 1913:

“That, except in case of personal effects accompanying the passenger, no importation of any merchandise exceeding \$100.00 in value shall be admitted to entry without the production of a duly certified invoice thereof as required by law,”

The \$100.00 in value has reference to the invoice value in United States currency, or its equivalent in the standard currency of the country from which the merchandise is imported.

Currency of the Invoice

SEC. 2. Paragraph C, Section III of the Tariff Act of October 3, 1913, provides:

“That all invoices of imported merchandise shall be made out in the currency of the place or country from whence the importations shall be made, or, if purchased, or agreed to be purchased, in the currency actually paid, agreed upon, or to be paid therefor.”

In the absence of any statement to the contrary, invoices are presumed to have been made out in the currency of the place or country from whence the importations are made.

Estimated Values of Foreign Coins

SEC. 3. For the purpose of determining the value of foreign coin as expressed in the money of account of the United States, it is provided by Section 25 of the Tariff Act of August 28, 1894:

“That the value of foreign coin as expressed in the money of account of the United States shall be the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this Act, and thereafter quarterly on the first day of January, April, July and October in each year. And the values so proclaimed shall be followed in estimating the value of all foreign merchandise exported to the United States during the quarter for which the value is proclaimed, and the date of the consular certification of any invoice shall, for the purposes of this section, be considered the date of exportation. . . .”

For the estimate by the Director of the Mint of the values of pure metal contents of foreign coins for the quarter beginning July 1, 1919, as proclaimed by the Secretary of the Treasury, see Exhibit IV, Appendix. (T. D. 38077.)

Depreciated Currency Certificate

SEC. 4. If the merchandise has not been purchased in the standard coin of the country of exportation, but has in fact been paid for, or is to be paid for in a depreciated *paper* currency of that country, the invoice should so state, it being provided by Section 2903 of the Revised Statutes that:

“The President may cause to be established fit and proper regulations for estimating duties on merchandise imported into the United States, in respect to which the original cost shall be exhibited in a depreciated currency, issued and circulated under authority of any foreign Government.”

Provision has accordingly been made for the issuance by the American consular officer certifying the invoice, of a "certificate of the value of depreciated currency," in the following form:

(Consular Form No. 144.)

Certificate of the value of currency.

Consulate of the United States.....
.....191...

I,, Consul of the United States of America, do hereby certify that the true value of the currency of the of, in which currency the annexed invoice of merchandise is made out, is per cent. as compared with the corresponding standard coin currency, and that the value in such standard coin currency of the total amount of the currency actually paid for the merchandise is.....

.....
U. S. Consul.

(Par. 692 Consular Regs. T. D. 34542. Exhibit V, Appendix.)

This condition can arise only in countries where a depreciated *paper* currency is in circulation.

Fluctuation in Foreign Coin Values

SEC. 5. The estimate by the Director of the Mint of the value of foreign coins as proclaimed by the Secretary of the Treasury under date of July 1, 1919 (Exhibit IV, Appendix, T. D. 38077), shows that the legal standards of the foreign countries estimated for consist of either gold or silver coins.

To compensate for any possible appreciation or depreciation of the standard coin currency of foreign countries, it is provided under the proviso to Section 25 of the Tariff Act of August 28, 1894, heretofore referred to:

"That the Secretary of the Treasury may order the reliquidation of any entry at a different value, whenever satisfactory evi-

dence shall be produced to him showing that the value in United States currency of the foreign money specified in the invoice was, at the date of certification, at least ten per centum, more or less, than the value proclaimed during the quarter in which the consular certification occurred."

This condition may arise in countries having a *silver standard* where, through sudden fluctuations in the open market value of silver bullion, the actual gold value of the silver contained in the silver coins of those countries is at least ten per centum, more or less, than the value proclaimed during the quarter in which the consular certification occurred.

Fluctuations in Foreign Exchange Values

SEC. 6. The condition specified under the foregoing proviso of Section 25 of the Tariff Act of August 28, 1894, may also arise where, through the exigencies of war or other causes existing in the countries of exportation, the value of *foreign exchange*, as between such countries and the United States, is at the date of exportation at least ten per centum, more or less, than the standard coin value of such foreign coins as estimated by the Director of the Mint for the quarter in which the consular certification occurred. (U. S. vs. Whitridge, 197 U. S. 135; also Opinion Attorney-General, September 1, 1915. T. D. 35951, 37444, 37853, 37880, 37881.)

CHAPTER III

INVOICE DESCRIPTION

The Invoice Description of the Merchandise

SEC. 1. Paragraph C, Section III of the Act of October 3, 1913, provides that the invoice:

“Shall contain a correct, complete and detailed description of such merchandise and of the packages, wrappings or other coverings containing it”

A correct, complete and detailed description of the merchandise is essential for the information and guidance of the appraising officer who is charged by law with the examination and appraisal thereof. The invoice should therefore contain a correct description of the merchandise, using in each item the commercial designation, if any, by which the particular article is known to the trade in the country of production or exportation. The description should, if possible, show kind, quality, component parts, and such other characteristics of the merchandise as will enable a person not an expert to identify the merchandise as it is sold in the foreign market. In the case of manufactured goods it will aid in the identification of the shipment if the manufacturer's number, mill number, catalogue number, style number or similar data, if available, be given.

It is also essential that the contents and value of each case or package be separately specified on the invoice, and that package numbers, shipping marks or other marks of identification be given. (Par.

666, Consular Regs. T. D. 34542.) Exhibit V, Appendix.

Number of Invoices

SEC. 2. By Paragraph C of Section III of the Tariff Act of October 3, 1913, it is provided:

“That all invoices . . . shall be made in triplicate or in quadruplicate in case of merchandise intended for immediate transportation without appraisement. . . .”

Merchandise may be imported into the United States for entry for consumption at the port of first arrival upon payment of the duties chargeable thereon, or it may be forwarded in bond without examination and appraisement and without the payment of duties at the port of first arrival to some other designated port subject to examination and appraisement and the assessment of duties at such latter port, provided it:

“Shall appear by the invoice or bill of lading and manifest of the importing vessel to be consigned to and destined for either of the ports specified in the seventh section of this act.” (Act of June 10, 1880.) (Chapter 13, Sec. 5.)

*Ports from which Merchandise may be forwarded
without Appraisement*

SEC. 3. This Act has been amended from time to time by adding both ports from which and ports to which imported goods may be forwarded in bond. For a complete list of ports *at which* merchandise may be entered for transportation to other ports without appraisement under the Act of June 10, 1880, see Exhibit II, Appendix. (T. D. 37452.)

*Ports to which Merchandise may be forwarded
without Appraisement.*

SEC. 4. For complete list of ports *to which* merchandise can be transported without appraisement

under the Act of June 10, 1880, see Exhibit III, Appendix. (T. D. 37452.)

Triplicate Invoice

SEC. 5. Invoices should be made in *triplicate* if the merchandise is to be entered for consumption at the port of first arrival in the United States.

Invoices in Quadruplicate

SEC. 6. Invoices may be made in *quadruplicate* if the merchandise is destined for transportation in bond to one of the ports listed under Exhibit III, Appendix, and in such case the merchandise should be forwarded through one of the ports listed under Exhibit II, Appendix.

Disposition of Invoices

SEC. 7. Paragraph 693, Consular Regulations 1896, provides that:

"The consular officer is required to designate by stamp or otherwise the original, duplicate, triplicate, and (when there is one) quadruplicate of each invoice. The original must be filed for preservation in the consular office, the duplicate delivered to the person producing the invoice, or, upon his request, to the agents of the vessel in which the merchandise is to be exported to the United States, and the triplicate sent promptly, by the master of the vessel conveying the merchandise, or by mail, and without the intervention of any party in interest, to the collector of customs of the port at which the merchandise is to be finally entered, S. 15936. When the merchandise is to be entered under the immediate transportation act (paragraph 662), the quadruplicate copy of the invoice required by that act must be delivered, with the duplicate, to the person producing the invoice.

"The triplicate or collector's copy of the invoice should always be transmitted, carefully addressed, in the most direct and speedy manner possible, so that it will reach the custom-house before the entry of the merchandise. It is never to be sent through the office of the consul-general.

"All the triplicate invoices to be forwarded to the same col-

lector by the same mail or vessel should be placed in an envelope, with a letter in Form No. 142, carefully addressed to the collector and stamped with the name of the consulate and the date. The blank for the number of invoice must be filled in writing. A small card or narrow ribbon must then be passed through the envelope, near the end and sides, and under the consular seal, with which the envelope must be carefully sealed. The postage must be prepaid. When the collector's invoice is sent by the master of the vessel which carries the merchandise, a receipt (Form 141) must be taken from the master and filed in the consular office."

It has been recently held that it is not obligatory on the part of the foreign shipper to furnish a quadruplicate copy of the invoice for goods destined for transportation in bond to another port from that of first arrival in the United States. See letter of Secretary of State amending paragraph 662 of the Consular Regulations of 1896. Treasury Decision 38026 of May 22, 1919, Exhibit V, Appendix.

The Duplicate Copy of the Invoice

SEC. 8. The duplicate copy of the invoice so returned by the consular officer should be forwarded, by the person presenting the invoice, to the port of final destination to be used in making entry of the goods at that port.

The Quadruplicate Copy of the Invoice

SEC. 9. The quadruplicate copy should be forwarded to the port of first arrival to be used at that port in making entry for the transportation of the goods in bond to the port of final destination.

Invoices to Be Signed

SEC. 10. Paragraph C, Section III, of the Act of October 3, 1913, provides:

"That all invoices of imported merchandise shall be signed by the person owning or shipping the same, if the merchandise has been actually purchased, or price agreed upon, fixed or determined, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or agreement of purchase, or by the duly authorized agent of such purchaser, seller, manufacturer, or owner."

Declaration on Invoice

SEC. 11. The provision just cited should be read in connection with the provision of Paragraph D of Section III of the Act of October 3, 1913, which provides:

"That all such invoices shall, have indorsed thereon, when so produced, a declaration signed by the purchaser, seller, manufacturer, owner, or agent, setting forth that the invoice is in all respects correct and true and was made at the place from which the merchandise is to be exported to the United States; that it contains, if the merchandise was obtained by purchase, or agreement for purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, or agreed to be purchased, and the actual cost thereof, or price agreed upon, fixed, or determined, and of all charges thereon, as provided by this Act; and that no discounts, rebates, or commissions are contained in the invoice but such as have been actually allowed thereon, and that all drawbacks or bounties received or to be received are shown therein; and when obtained in any other manner than by purchase, or agreement of purchase, the actual market value or wholesale price thereof, at the time of exportation to the United States, in the principal markets of the country from whence exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer or owner making the declaration would have received, and was willing to receive, for such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it includes all charges thereon as provided by this Act, and the actual quantity thereof; and that no different invoice of the merchandise mentioned in the invoice so produced has been or will be furnished to anyone. If the merchandise was actually purchased, or agreed to be purchased, the declaration shall also contain a statement that the

currency in which such invoice is made out is that which was actually paid for the merchandise by the purchaser, or agreed to be paid, fixed, or determined."

(For forms of declarations on Invoice, see Exhibit V, Appendix. Par. 668, Consular Regulations. T. D. 34542.)

Purchase Form of Invoice

SEC. 12. If the merchandise has been actually purchased by an American importer, or if an agreement has been entered into by him, or by his agent, to purchase at a price agreed upon, fixed or determined, the invoice should be signed either by the *American purchaser*; by *his agent* who may have purchased the goods for him; by the *foreign seller* who has sold the goods to the American purchaser or his agent; or by the *agent* of the foreign seller who may have been instrumental in making the sale for the latter.

In all such cases the invoice should be made out on the *Purchase Form of Invoice*, Consular form No. 138. (Paragraphs 664 and 668, Consular Regulations, 1896, as amended by Executive order dated May 28, 1914. T. D. 34542.) Exhibits V and VII, Appendix.

Not Purchased or Consigned Form of Invoice

SEC. 13. If the merchandise is consigned for sale in the United States, or is shipped otherwise than in pursuance of a purchase or agreement for its purchase, the invoice should be made out on the *Not Purchased or Consigned Form of Invoice*. Consular form No. 139. (Paragraphs 664 and 668, Consular Regulations. T. D. 34542.) Exhibits V and VIII, Appendix.

Invoice Specifications

SEC. 14. If the merchandise was obtained by purchase, or agreement for purchase, the invoice should state the time when, the place where, the person from whom the same was purchased, or agreed to be purchased, and the actual cost thereof, or price agreed upon, fixed or determined, and of all charges thereon, as provided by Paragraph D of Section III of the Act of October 3, 1913, heretofore cited. The actual cost of the merchandise has reference to the price agreed upon, fixed or determined, and should represent the actual purchase price of the merchandise. Whenever possible, the unit price per pound, yard, gallon, meter or other unit of measurement, together with the total price, should be stated. (Paragraphs 666 and 669, Consular Regulations, Exhibit V, Appendix.)

Charges Dutiable and Non-Dutiable

SEC. 15. The charges have reference to Paragraph R of Section III of the Act of October 3, 1913, which provides:

“That whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price thereof, at the time of exportation to the United States, in the principal markets of the country from whence exported; that such actual market value shall be held to be the price at which such merchandise is freely offered for sale to all purchasers in said markets, in the usual wholesale quantities, and the price which the seller, shipper, or owner would have received, and was willing to receive, for such merchandise when sold in the ordinary course of trade in the usual wholesale quantities, including the value of all cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demijohns, carboys, and other containers or coverings, whether holding liquids or solids, and all other costs, charges and ex-

penses incident to placing the merchandise in condition, packed ready for shipment to the United States, and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual article or form designed for use otherwise than in the bona-fide transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would be subjected if separately imported. That the words "value," or "actual market value," or "wholesale price," whenever used in this Act, or in any law relating to the appraisement of imported merchandise, shall be construed to be the actual market value or wholesale price of such, or similar merchandise comparable in value therewith, as defined in this Act."

See also Paragraph 669, Consular Regulations, Exhibit V, Appendix.

If the merchandise imported is dutiable at an ad valorem rate, the containers or coverings are likewise *dutiable* at the rate applicable to their contents. If the contents are dutiable at specific rates of duty, or are free of duty, such containers or coverings are free of duty as usual coverings, unless specially made dutiable, as in the case of bottles filled containing merchandise dutiable or free. (Paragraph 83, Act of October 3, 1913.)

The invoice should also specify charges not necessarily incident to placing the merchandise in condition packed ready for shipment to the United States if actually incurred, such as the fee for consular certification of the invoice, inland freight, ocean freight, marine insurance, commissions, brokerage, etc. (Paragraph 669, Consular Regulations, Exhibit V, Appendix.)

Consular Fee

SEC. 16. The Consular fee for certifying the invoice is not an expense incident to placing the merchandise in condition packed ready for shipment

to the United States, and is, therefore, not a dutiable charge.

Inland Freight

SEC. 17. Inland freight is either a dutiable or a non-dutiable charge, depending upon the terms of sale.

Inland freight incurred on goods sold *Free on Board* at inland places of purchase and from there forwarded to seaboard for shipment is non-dutiable.

Inland freight incurred on goods sold at seaport is dutiable, as it is a charge incurred prior to placing the merchandise in condition packed ready for shipment to the United States.

Ocean Freight and Marine Insurance

SEC. 18. Ocean freight and marine insurance are non-dutiable charges, as they are from their very nature incurred after the merchandise has left the port of shipment for its destination in the United States.

Commissions

SEC. 19. Bona-fide commissions are non-dutiable charges. The term commissions must be understood to relate to compensation paid by the American purchaser to an agent abroad for services rendered in the purchase of merchandise for his account and benefit. It is usually fixed at some definite percentage of the actual purchase price of the merchandise, and should appear on the invoice if allowance therefor is to be claimed.

The commission may be considered *bona-fide* if it covers actual compensation paid or to be paid by the American purchaser to the foreign agent for

services rendered. It is not *a bona-fide* commission if the person representing himself to be an agent or commissionaire is in fact the seller of the goods for his own account and benefit. In such cases the so-called commission would constitute a profit to the seller and would, as such, form part of the actual selling price of the merchandise abroad.

Original Bills

SEC. 20. Difficulty is sometimes encountered in establishing the relationship of agency to the satisfaction of the appraising officer, who very naturally may desire the presentation of conclusive proofs, such as original bills showing sources from which the goods were purchased by the agent and the prices paid by him therefor. In behalf of the foreign agent or commissionaire it may be contended that his business is that of a specialist, requiring expert knowledge of market prices and conditions, quality of goods and sources from which they may be obtained to the best advantage, and that he should not therefore be required to furnish the original bills of purchase with his invoice, as to do so would disclose valuable trade information to his clients, who, after being advised as to the original sources from which the merchandise was obtained by the agent, would thereafter place their orders direct, thus depriving the agent or commissionaire of an opportunity to pursue his legitimate calling.

As to this it may be stated that the appraising officer is entitled to the fullest information obtainable in order that he may intelligently appraise the goods. If the original bills or sources of original supply are essential for that purpose, the information should be furnished.

Brokerage Charges

SEC. 21. Brokerage charges follow this same general rule. If incurred on behalf of the purchaser independent of the selling price of the goods, they are non-dutiable. If incurred by the seller or are chargeable against the goods prior to making the sale, they would form an expense incident to placing the goods in condition packed ready for shipment to the United States, and would be a dutiable charge.

Discounts

SEC. 22. Usual trade discounts specified on the invoice are not dutiable, such discounts being considered as not forming a part of the open foreign market value of the imported merchandise.

Foreign Duties Remitted on Exportation

SEC. 23. Import duties remitted by foreign governments on the exportation of merchandise while in bond are considered as forming part of the open market value of such merchandise in the country of exportation, and are therefore dutiable.

Foreign Stamp Taxes

SEC. 24. The same is true as to stamp taxes or excise taxes imposed under the laws of the country of exportation upon goods produced in that country when offered for domestic consumption, but remitted when intended for exportation, such as internal revenue taxes imposed by foreign governments on the manufacture of cigars, spirits, liquors, etc.

Foreign Drawback

SEC. 25. It is the policy of some governments to encourage the export trade by allowing a refund of duties upon the exportation of articles manufactured or produced in such countries with the use, wholly or in part, of imported materials upon which customs duties chargeable under the laws of such countries have been paid. Such refund is denominated a *drawback*, and constitutes part of the dutiable value of the merchandise and should appear on the invoice if one has been allowed. (Paragraph 669, Consular Regulations, Exhibit V, Appendix.)

Necessity of Specifying Charges

SEC. 26. The inclusion of these various items on the invoice proceeds upon the theory that as the duty shall be assessed upon the actual market value or wholesale price of the merchandise at the time of exportation to the United States in the principal markets of the country from whence exported, it is essential that the invoice contain a statement setting forth the duties or taxes remitted or refunded on exportation in order that the actual open foreign market value of the goods may be ascertained.

Bounties—Countervailing Duties

SEC. 27. Bounties have no reference to the open foreign market value of merchandise imported from foreign countries, but their enumeration in the invoice becomes essential in view of Paragraph E of Section IV of the Tariff Act of October 3, 1913, which provides:

“That whenever any country, dependency, colony, province, or other political subdivision of government shall pay or bestow,

directly or indirectly, any bounty or grant upon the exportation of any article or merchandise from such country, dependency, colony, province, or other political subdivision of government, and such article or merchandise is dutiable under the provisions of this Act, then upon the importation of any such article or merchandise into the United States, whether the same shall be imported directly from the country of production or otherwise, and whether such article or merchandise is imported in the same condition as when exported from the country of production or has been changed in condition by remanufacture or otherwise, there shall be levied and paid, in all such cases, in addition to the duties otherwise imposed by this Act, an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed. The net amount of all such bounties or grants shall be from time to time ascertained, determined, and declared by the Secretary of the Treasury, who shall make all needful regulations for the identification of such articles and merchandise and for the assessment and collection of such additional duties."

(See also Paragraph 669, Consular Regulations, Exhibit V, Appendix.) Under this class may be enumerated sugar bounties such as have been paid or bestowed by foreign governments on the exportation of sugar refined or produced in those countries. Likewise bounties paid on the exportation of spirits, distilled or refined, in bond. The duties so chargeable are generally designated *countervailing duties*.

Foreign Export Taxes

SEC. 28. Export taxes likewise have no reference to the open foreign market value of merchandise imported from foreign countries, but become an important factor in the assessment of duties on print paper valued at above five cents per pound, as it is provided by Section 600 of the Revenue Act of September 8, 1916, amending Paragraph 322 of the Act of October 3, 1913, that:

“Printing paper (other than paper commercially known as handmade or machine handmade paper, japan paper, and imitation japan paper by whatever name known), unsized, sized, or glued, suitable for the printing of books and newspapers, but not for covers or bindings, not specially provided for in this section, valued above 5 cents per pound, twelve per centum advalorem: Provided, however, that if any country, dependency, province, or other subdivision of government shall impose any export duty, export license fee, or other charge of any kind whatsoever (whether in the form of additional charge or license fee or otherwise) upon printing paper, wood pulp, or wood for use in the manufacture of wood pulp, there shall be imposed upon printing paper, valued above 5 cents per pound, when imported either directly or indirectly from such country, dependency, province, or other subdivision of government, an additional duty equal to the amount of the highest export duty or other export charge imposed by such country, dependency, province, or other subdivision of government, upon either printing paper or upon an amount of wood pulp, or wood for use in the manufacture of wood pulp necessary to manufacture such paper.”

CHAPTER IV

CERTIFICATION OF THE INVOICE

Place of Certification.

SEC. 1. Paragraph D of Section III of the Tariff Act of October 3, 1913, provides:

“That all such invoices shall, at or before the shipment of the merchandise, be produced to the Consular officer of the United States of the Consular District in which the merchandise was manufactured or purchased, or contracted to be delivered from, or when purchases or agreements for purchase are made in several places, in the Consular District where the merchandise is assembled for shipment, as the case may be, for export to the United States. . . .”

American Consular Officers are officers of the Department of State, and perform their duties under the supervision of the Secretary of State.

American Consular Districts

SEC. 2. The establishment of American Consular Districts abroad is governed by Section 1695 of the Revised Statutes of the United States, which provides that:

“The President is authorized to define the extent of country to be embraced within any Consulate or Commercial Agency and to provide for the appointment of vice-consuls, vice-commercial agents, deputy consuls, and consular agents, therein, in such manner and under such regulations as he shall deem proper;”

The Consular Commission usually describes these limits as including all places nearer to the official residence of a Consul than to the residence of any

other Consul within the same allegiance. This is regarded as the rule by which the limits of the respective districts are to be determined in the absence of instructions specifically defining the Consular District. (Consular Regulations 1896, Paragraph 30.) (For list of places at which American Consular Officers are located, see Exhibit VI, Appendix.)

Generally speaking, the certification should therefore be made before the nearest American Consular Officer. This may be done by presenting the invoice in person and subscribing to the same in the presence of the Consular Officer, or if the nearest American Consular Officer is located at some distance from the place of business of the shipper, the invoice may be forwarded to the Consular Officer by mail for certification, and in order that there may be no delay in the forwarding of the duplicate copy of the invoice to the consignee at the port of entry in the United States, it is the general practice of American Consular Officers to so forward by the first mail, if requested to do so, provided the invoice is accompanied by the usual fee and by a properly addressed envelope with postage prepaid to place of destination. (Consular Regulations 1896, Exhibit V, Appendix.)

Certification by Foreign Consul or by Two Merchants

SEC. 3. If no American Consular Officer is available for the certification of the invoice, it is provided by Section 2844 of the Revised Statutes of the United States that:

"If there is no Consul or Commercial Agent of the United States in the country from which such merchandise was im-

ported, the authentication required . . . shall be executed by a Consul of a nation at the time in amity with the United States, if there is any such residing there; and if there is no such Consul in the country the authentication shall be made by two respectable merchants, if any there be, residing in the port from which the merchandise shall have been imported."

Whether or not these conditions exist is a question for the determination of the Secretary of State. If it is conceded by the Secretary of State that it is impracticable to submit the invoice for certification to the nearest American Consul, it is the practice to authorize the acceptance of invoices certified in accordance with the provisions of Section 2844 of the Revised Statutes of the United States.

Original Bills

SEC. 4. If the merchandise is purchased or manufactured in several Consular Districts, it is provided by Paragraph W of Section III of the Tariff Act of October 3, 1913:

"That where merchandise purchased or manufactured in different consular districts in the same country is assembled for shipment and embraced in a single invoice and consulated at the shipping point, such invoice shall have attached thereto the original bills or invoices or statements in the nature of such, showing the prices actually paid, contracted to be paid, fixed, or determined, and in connection with each such purchase or consignment the invoice shall state all charges and expenses as provided in paragraph R of this section."

Consular Officers May Refuse to Certify Invoices

SEC. 5. In regard to the certification of invoices it is further provided by Section 1715 of the Revised Statutes of the United States:

"That no consular officer shall certify any invoice unless he is satisfied that the person making oath thereto is the person he represents himself to be, that he is a credible person, and that

the statements made under such oath are true; and he shall thereupon, by his certificate, state that he was so satisfied."

It is also provided by Sections 2862 and 2863 of the Revised Statutes of the United States that:

"SEC. 2862. All consular officers are hereby authorized to require, before certifying any invoice under the provisions of the preceding sections, satisfactory evidence, either by the oath of the person presenting such invoice or otherwise, that such invoices are correct and true. In the exercise of the discretion hereby given, the consular officers shall be governed by such general or special regulations or instructions as may from time to time be established or given by the Secretary of State.

"SEC. 2863. All consuls and commercial agents of the United States having any knowledge or belief of any case or practice of any person who obtains verification of any invoice whereby the revenue of the United States is or may be defrauded, shall report the facts to the collector of the port where the revenue is or may be defrauded, or to the Secretary of the Treasury."

Consular Notations

SEC. 6. If the Consular Officer shall be of the opinion that the values stated in the invoice are incorrect, suitable provision is made for Consular notations under Paragraphs 686 and 687 of the Consular Regulations, Exhibit V, Appendix.

In this connection it may be appropriate to state that while it is incumbent upon the person making the invoice to set forth therein the price actually paid or agreed to be paid for the merchandise, it is also his privilege to make notations on the invoice, and, in fact, it is advisable for him to do so, indicating the actual open market value of the merchandise at the time of shipment, if the market price for such merchandise has either risen or fallen since the date of purchase or contract of purchase.

These notations may prove of service to the Consular Officer in making his notations, and they cer-

tainly will be of the greatest value to the American importer in making entry of the goods at the Custom House after arrival in the United States. (Paragraph 664, Consular Regulations, Exhibit V, Appendix.)

Consular Forms of Invoices

SEC. 7. In view of these various requirements, it therefore becomes a matter of the greatest importance that the utmost care be exercised in the preparation of the invoice. Where the invoice covers a number of pages, it is the general practice of the foreign shippers to prepare the invoice in the shape of an itemized statement or bill, using their own business billhead for that purpose, and attaching thereto the usual consular certification on Forms 138 or 139 provided for. Where the invoice covers but one page, the official consular Form 138 or 139 is frequently used. (See exhibits VII and VIII, Appendix.)

CHAPTER V

THE IMPORTATION

Time When Importation Is Complete

SEC. 1. The importation is complete when the goods are brought within the limits of a port of entry with the intention to unlade the same.

The right of the Government to duties thereon accrues immediately upon such importation.

As to the Tariff Act of October 3, 1913, it is provided by Section I of that Act:

“That on and after the day following the passage of this Act, except as otherwise specially provided for in this Act, there shall be levied, collected, and paid upon all articles when imported from any foreign country into the United States or into any of its possessions (except the Philippine Islands and the islands of Guam and Tutuila) the rates of duty which are by the schedules prescribed, namely:”

Entry of the Vessel

SEC. 2. Vessels from foreign ports are required to enter under Section 2774 of the Revised Statutes, which provides that:

“Within twenty-four hours after the arrival of any vessel, from any foreign port, at any port of the United States established by law, at which an officer of the customs resides, or within any harbor, inlet or creek thereof, if the hours of business at the office of the chief officer of the customs at such port will permit, the master shall repair to such office, and make report to the chief officer, of the arrival of the vessel; and shall, within forty-eight hours after such arrival, make a further report in writing to the collector of the district, which report shall contain all the particulars required to be inserted in, and verified like, a manifest. Every master who shall neglect or omit to make either

of such reports and declarations, or to verify any such declaration as required, or shall not fully comply with the true intent and meaning of this section, shall, for each offense, be liable to a penalty of one thousand dollars."

Master of Vessel to Report Distilled Spirits or Wines on Board.

SEC. 3. If the vessel has distilled spirits or wines on board, a special report is required under Section 2775 of the Revised Statutes, which provides that:

"The master of any vessel having on board distilled spirits, or wines, shall, within forty-eight hours after his arrival, whether the same be at the first port of arrival of such vessel or not, in addition to the requirements of the preceding section, report in writing to the surveyor or officer acting as inspector of the revenue of the port at which he has arrived, the foreign port from which he last sailed, the name of his vessel, his own name, the tonnage and denomination of such vessel, and to what nation belonging, together with the quantity and kinds of spirits and wines, on board of the vessel, particularizing the number of casks, vessels, cases, or other packages containing the same, with their marks and numbers, as also the quantity and kinds of spirits and wines, on board such vessel as sea-stores, and in default thereof he shall be liable to a penalty of five hundred dollars, and any spirits omitted to be reported shall be forfeited."

Time for Unlading

SEC. 4. In regard to the unlading, it is provided by Section 2880 of the Revised Statutes as amended by the Act of May 9, 1896, that:

"Whenever any merchandise shall be imported into any port of the United States from any foreign port, in any vessel, at the expiration of ten working days if the vessel is less than five hundred tons register, and within fifteen working days if it is of five hundred tons register and less than one thousand, and within twenty working days if it is of one thousand tons register and less than fifteen hundred, and within twenty-five working days if it is of fifteen hundred tons register and upward, not including legal holidays and days when the condition of the weather prevents the unloading of the vessel with safety to its cargo, after

the time within which the report of the master of any vessel is required to be made to the collector of the district, if there is found any merchandise other than has been reported shall take possession thereof; but with the consent of the owner or consignee of any merchandise, or with the consent of the owner or master of the vessel in which the same may be imported, the merchandise may be taken possession of by the collector after one day's notice to the collector of the district."

*Special License to Unlade at Night and on Sundays
and Holidays*

SEC. 5. Imported merchandise may be unladen at night and on Sundays and holidays under the Act of February 13, 1911, which provides:

"SEC. 1. That upon arrival at any port in the United States of any vessel or other conveyance from a foreign port or place, either directly or by way of another port in the United States, or upon such arrival from another port in the United States of any vessel or other conveyance belonging to a line designated by the Secretary of the Treasury as a common carrier of bonded merchandise, and, after due report and entry of such vessel in accordance with existing law or due report, under such regulations as the Secretary of the Treasury may prescribe, of the arrival of such other conveyances, the collector of customs, with the concurrence of the naval officer at ports where there is a naval officer, shall grant, upon proper application therefor, a special license to lade or unlade the cargo of any such vessel or other conveyance at night; that is to say, between sunset and sunrise.

"SEC. 2. That the master of any vessel from a foreign port or place, upon arrival within a customs collection district of the United States, bound to a port of entry in such district, may make preliminary entry of the vessel by making oath or affirmation to the truth of the statements contained in his original manifest and delivering his said original manifest to the customs officer who shall board such vessel within such district, with a copy of said original manifest for the use of the naval officer at ports where there is a naval officer; whereupon, upon arrival at the wharf or place of discharge, the lading or unlading of the cargo of such vessel may proceed, by both day and night, under such regulations as the Secretary of the Treasury may prescribe.

"SEC. 3. That before any such special license to lade or unlade at night shall be granted and before any permit shall be

issued for the immediate lading or unlading of any such vessel after preliminary entry, as hereinbefore provided, either by day or by night, the master, owner, agent, or consignee of such vessel or other conveyance shall make proper application therefor and shall at the same time execute and deliver to the United States, through the collector of customs, a good and sufficient bond, in a penal sum to be approved by the said collector, conditioned to indemnify and save the United States harmless from any and all losses and liabilities which may occur or be occasioned by reason of the granting of such special license or the issuing or granting of such permit for immediate lading or unlading; or the master, owner, agent, consignee, or probable consignee, as aforesaid, may execute and deliver to the United States, in like manner and form, a good and sufficient bond, in the penal sum of fifty thousand dollars, conditioned to indemnify and save the United States harmless from any and all losses and liabilities which may occur or be occasioned by reason of the granting of such special licenses and the issuing or granting of such permits for immediate lading or unlading by day and night during a period of six months.

“SEC. 4. Such application having been duly made and the required bond having been duly executed and delivered, special license or licenses to lade or unlade at night after regular entry of vessels, and due report of their conveyances, may be granted, and a permit or permits may be issued for the immediate lading and unlading, by day and night, of vessels admitted to preliminary entry, or of other conveyances of which due report of arrival has been made: *Provided*, That the provisions of this act shall extend and be applicable to any vessels or other conveyances bound to a port of entry in the United States to be unladen at a port of delivery or to be unladen at a place of discharge designated by the Secretary of the Treasury under the provisions of section twenty-seven hundred and seventy-six of the Revised Statutes as amended: *Provided further*, That when preliminary entry of a vessel shall be made by the master as herein provided he shall not be relieved from making due report and entry of his vessel at the custom-house in accordance with existing law, and any liability of the master or owner of any such vessel to the owner or consignee of any merchandise landed from her shall not be affected by the granting of such special license, but such liability shall continue until the merchandise is properly removed from the dock whereon the same may be landed.

“SEC. 5. That the Secretary of the Treasury shall fix a reasonable rate of extra compensation for night services of inspectors, storekeepers, weighers, and other customs officers and employes

in connection with the lading or unlading of cargo at night, or the lading at night of cargo or merchandise for transportation in bond or for exportation in bond, or for the exportation with benefit of drawback, but such rate of compensation shall not exceed an amount equal to double the rate of compensation allowed to each such officer or employe for like services rendered by day, the said extra compensation to be paid by the master, owner, agent, or consignee of such vessel or other conveyance, whenever such special license or permit for immediate lading or unlading or for lading or unlading at night or on Sundays or holidays shall be granted, to the collector of customs, who shall pay the same to the several customs officers and employes entitled thereto according to the rates fixed therefor by the Secretary of the Treasury. Customs officers acting as boarding officers, and any customs officer who may be designated for that purpose by the collector of customs, are hereby authorized to administer the oath or affirmation herein provided for, and such boarding officers shall be allowed extra compensation for services in boarding vessels at night or on Sundays or holidays—at the rate prescribed by the Secretary of the Treasury as herein provided, the said extra compensation to be paid by the master, owner, agent, or consignee of such vessels.

“SEC. 6. That section twenty-eight hundred and seventy-one of the Revised Statutes, the act approved June thirtieth, nineteen hundred and six, entitled ‘An act to amend section twenty-eight hundred and seventy-one of the Revised Statutes,’ and section one of the act approved June fifth, eighteen hundred and ninety-four, entitled ‘An act to facilitate the entry of steamships,’ and all acts or parts of acts inconsistent herewith are hereby repealed.”

Suitable bonds and regulations carrying this Act into effect have been prescribed by the Secretary of the Treasury. (T. D. 31562.)

Unlading in Open Day

SEC. 6. In the absence of any special license to unlade at night, it is provided by Section 2872 of the Revised Statutes that:

“Except as authorized by the preceding section, no merchandise brought in any vessel from any foreign port shall be unladen or delivered from such vessel within the United States but in

open day—that is to say, between the rising and the setting of the sun—except by special license from the collector of the port, and naval officer of the same, where there is one, for that purpose, nor at any time without a permit from the collector, and naval officer, if any, for such unloading or delivery.”

Landing of Cargo

SEC. 7. The landing of imported merchandise is further governed by Section 24 of the Act of June 26, 1884, which provides that:

“When merchandise shall be imported into any port of the United States from any foreign country in vessels, and it shall appear by the bills of lading that the merchandise so imported is to be delivered immediately after the entry of the vessel, the collector of such port may take possession of such merchandise and deposit the same in bonded warehouse.

“And when it does not appear by the bills of lading that the merchandise so imported is to be immediately delivered, the collector of the customs may take possession of the same and deposit it in bonded warehouse, at the request of the owner, master, or consignee of the vessel, on three days’ notice to such collector after the entry of the vessel.”

General Order—Lay Order

SEC. 8. Under Article 126 of the Customs Regulations of 1915, it is further provided that:

“When it shall appear by the bill of lading that the cargo is deliverable immediately after the entry of a vessel, the collector may at once take possession of such merchandise and deposit the same in a general-order warehouse, but at the written request of the owner, agent, or master of the vessel, and at the risk and liability of the owner of the vessel, the collector may issue a *lay order* to suspend the operation of the *general order* and to allow the cargo landed, but not permitted to remain upon the pier or wharf, properly protected, for a period of 48 hours after entry of the vessel. This period may be extended in cases of necessity upon application of such owner, agent, or master.”

Ownership

SEC. 9. The ownership of imported merchandise is established under Paragraph B of Section III of the Tariff Act of October 3, 1913, which provides:

“That all merchandise imported into the United States shall, for the purpose of this Act, be deemed and held to be the property of the person to whom the same is consigned; and the holder of a bill of lading duly indorsed by the consignee therein named, or, if consigned to order, by the consignor, shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters the latter may be recognized as the consignee.”

CHAPTER VI

THE ENTRY

The Entry of the Merchandise

SEC. 1. Imported merchandise may be entered by the importer in person or by a duly licensed custom-house broker acting in his behalf. (Chapter X, Section 4.)

The goods may be entered for immediate consumption or for warehouse at the port of first arrival, or they may be entered for immediate transportation in bond to another port. (Exhibits II and III, Appendix.) (Chapter III, Section 2.)

If the goods are to be entered for immediate consumption or for warehouse at the port of first arrival, the consignee is required to present at the Custom House the *duplicate copy* of the invoice, duly certified by the American Consular Officer at the place of shipment, together with a *bill of lading* for the merchandise, accompanied by an *entry* meeting the requirements of Section 2785 of the Revised Statutes of the United States, which provides that:

“The owner or consignee of any merchandise on board of any such vessel (arriving from a foreign port), or, in case of his absence or sickness, his known agent or factor in his name, shall within fifteen days after the report of the master to the collector of the district for which such merchandise shall be destined, make entry thereof in writing with the collector, and shall in such entry specify the name of the vessel and of her master, in which, and the port or place from which such merchandise was imported, the particular marks, numbers, denominations, and prime cost, including charges of each particular package or par-

cel whereof the entry shall consist, or, if in bulk, the quantity, quality, and prime cost, including charges thereof, particularly specifying the species of money in which the invoices thereof are made out. Such entry shall be subscribed by the person making it, if the owner or consignee, in his own name, or, if another person, in his name as agent or factor for the owner or consignee. The person making such entry shall also produce to the collector and naval officer, if any, the original invoices of the merchandise, or other documents received in lieu thereof, or concerning the same, in the same state in which they were received, with the bills of lading for the same; which invoices shall be signed by the persons in the offices of the collector and naval officer who have compared and examined them." (Articles 219, 235 and 239 Customs Regulations, 1915.)

Entry by Pro Forma Invoice

SEC. 2. If the consignee is unable to produce a duly certified invoice, he may make entry on a pro forma invoice on the filing of a bond for the production of a duly certified invoice, in accordance with Paragraph E of Section III of the Tariff Act of October 3, 1913, which provides:

"That, except in case of personal effects accompanying the passenger, no importation of any merchandise exceeding \$100 in value shall be admitted to entry without the production of a duly certified invoice thereof as required by law, or of an affidavit made by the owner, importer, or consignee, before the collector or his deputy, showing why it is impracticable to produce such invoice; and no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise, if purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States in the principal markets of the country from which the same has been imported, which statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make entry of the merchandise, to be administered by the collector or his deputy, and it shall be lawful for the collector or his deputy to examine the deponent under oath, touching the sources of his knowledge, information, or belief in the premises, and in his possession, or under his control, which may assist the

officers of customs in ascertaining the actual value of the importation or any part thereof, and in default of such production, when so requested, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such letter, paper, or statement for the purpose of avoiding any additional duty, penalty, or forfeiture incurred under this Act, unless he shall show to the satisfaction of the court or the officers of the customs, as the case may be, that it was not in his power to produce the same when so demanded; and no merchandise shall be admitted to entry under the provisions of this section unless the collector shall be satisfied that the failure to produce a duly certified invoice is due to causes beyond the control of the owner, consignee, or agent thereof: *Provided*, That the Secretary of the Treasury may make regulations by which books, magazines, and other periodicals published and imported in successive parts, numbers, or volumes, and entitled to be imported free of duty, shall require but one declaration for the entire series. And when entry of merchandise exceeding \$100 in value is made by a statement in the form of an invoice, the collector shall require a bond for the production of a duly certified invoice."

The penalty of such bond shall be double the amount of the estimated duties, or if the merchandise be free of duty the sum of \$100.00, conditioned that a duly certified invoice will be secured and presented to the Collector within six months from the date of entry. (Article 202, Customs Regulations, 1915).

If the triplicate copy of the invoice has duly reached the Collector from the Consular Officer certifying the same, the importer may make entry on the triplicate invoice where he has failed to receive his duplicate copy. (Article 228, Customs Regulations, 1915.)

Bill of Lading

SEC. 3. If the consignee has not received a bill of lading for the merchandise, the Collector may, in his discretion (he being authorized to release the merchandise only after proper entry thereof), per-

mit entry to be made without the production of a bill of lading on the filing of a bond of indemnity conditioned for the subsequent production of such bill of lading and agreeing to indemnify the Collector for any loss or damage which he may sustain in consequence of such entry. (Article 219, Customs Regulations, 1915.) This is a personal bond of indemnity given to the Collector to insure him against a wrongful entry of the merchandise, and is usually taken in a sum equal to double the value of the merchandise.

Where the merchandise is consigned "*to order*" and the bill of lading is lacking, it is the usual practice of Collectors of Customs at some of the larger ports to permit entry by the person claiming to be the actual consignee thereof upon the deposit of a *certified check* in an amount equal to 140 per cent. of the value of the merchandise, in addition to the duties that may be chargeable thereon. This cash deposit in such cases is required by the Collector in view of his own personal responsibility growing out of the entry of the merchandise and to the extra hazard involved in such cases, as from the very nature of the consignment it may be assumed that the bill of lading has been forwarded through some banking or other agency which may have acquired title to the merchandise by virtue of moneys advanced thereon.

Additions to or Deductions from Invoice Value on Entry

SEC. 4. As has been heretofore stated, the invoice must set forth the actual price paid, or to be paid, for the merchandise (Paragraph D, Section III, of the Tariff Act of October 3, 1913). It is

also provided by Paragraph R of Section III of the Tariff Act of October 3, 1913, heretofore cited, that where imported merchandise is subject to an ad valorem rate of duty, the duty shall be assessed upon the actual market value or wholesale price thereof, at the *time of exportation* to the United States, in the principal markets of the country from whence imported. . . . (Chapter III, Section 15.)

As goods may have been contracted for or purchased some time prior to shipment, and as there may have been a change in market value during the intervening period, it is provided by Paragraph I of Section III of the Tariff Act of October 3, 1913:

“That the owner, consignee, or agent of any imported merchandise may, at the time when he shall make entry of such merchandise, but not after either the invoice or the merchandise has come under the observation of the appraiser, make such *addition* in the entry to or such *deduction* from the cost or value given in the invoice or pro forma invoice or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise or lower the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported. . . . *Provided*, That the duty shall not, however, be assessed in any case upon an amount less than the entered value, unless by direction of the Secretary of the Treasury in cases in which the importer certifies at the time of entry that the entered value is higher than the foreign market value and that the goods are so entered in order to meet advances by the appraiser in similar cases then pending on appeal for reappraisement, and the importer's contention shall subsequently be sustained by a final decision on reappraisement, and it shall appear that the action of the importer on entry was taken in good faith, after due diligence and inquiry on his part, and the Secretary of the Treasury shall accompany his directions with a statement of his conclusions and his reasons therefor.”

These additions to or deductions from the invoice value may be indicated on the invoice by mak-

ing notations opposite each item involved, or they may be indicated on a separate memorandum in writing permanently attached to the invoice expressing an intent on the part of the importer to make the additions to, or the deductions from, the invoice values as specified in the memorandum. In preparing this memorandum, care should be taken to clearly indicate the invoice items or qualities to be raised or lowered in value on entry, as the failure to do so may involve either the payment of additional duties for undervaluation, or the payment of excessive duties on account of overvaluation, in view of the specific provisions of Paragraphs I and Y of Section III of the Tariff Act of October 3, 1913, restricting the granting of relief to cases of "Manifest Clerical Error." (Chapter XXII, Section 1.) (Chapter VI, Section 7.)

If additions are made to the invoice value on entry to conform to advances previously made by the appraising officer in similar cases then pending on appeal for reappraisalment, the importer's memorandum should clearly state, in terms of the statute, that the action on entry is taken in good faith, after due diligence and inquiry on his part, and that he is still of the opinion that the true foreign market value of the merchandise at the time of shipment to the United States is as stated in the invoice, and that the additions on entry are made under the statute (Paragraph I, Section III, of the Act of October 3, 1913) in order that the payment of excessive duties for overvaluation on entry may be avoided, should the reappraisements then pending be finally determined in favor of the importer's contention as to "*foreign market value.*" (Treasury Decision 34806.)

Declarations on Entry

SEC. 5. A declaration on entry is required under Paragraph F of Section III of the Act of October 3, 1913, which provides:

"That whenever merchandise imported into the United States is entered by invoice, a declaration upon a form to be prescribed by the Secretary of the Treasury, according to the nature of the case, shall be filed with the collector of the port at the time of entry by the owner, importer, consignee, or agent, which declaration so filed shall be duly signed by the owner, importer, consignee, or agent before the collector, or before a notary public or other officer duly authorized by law to administer oaths and take acknowledgments, under regulations to be prescribed by the Secretary of the Treasury: *Provided*, That if any of the invoices or bills of lading of any merchandise imported in any one vessel which should otherwise be embraced in said entry have not been received at the date of the entry, the declaration may state the fact, and thereupon such merchandise, of which the invoices or bills of lading are not produced, shall not be included in such entry, but may be entered subsequently."

A declaration in the following form has been prescribed by the Secretary of the Treasury. (Treasury Decision 37341 of September 17, 1917.)

Declaration of Agent, Purchaser, or Ultimate Consignee.

I do duly declare that.....
of
 (No.) (Street.) (City. (State.)
is the.....of the merchandise
 (Purchaser or ultimate consignee.)
described in this entry, invoice, or invoices, now presented to the collector of customs, and that the said merchandise was imported on the date and in the vessel or conveyance at the port named in said entry; that the invoice or invoices are in the state in which I received them, except as to marginal notations; that I have not received and do not know of the existence of any other invoice, writing, paper, or agreement showing a different price, value, or description of the said merchandise, and that if at any time hereafter I discover any error or misstatement in the invoice or invoices now presented, or receive any information, or any invoice, paper, or writing showing a different price, cost, or value, I will

immediately make the same known to the collector of customs at the port of entry; and I further declare, if this declaration is executed by me as purchaser or ultimate consignee, that the said invoice or invoices are in all respects correct and true and truly state the price paid or to be paid for all of said merchandise as has been purchased or agreed to be purchased; and if this declaration is executed by me as agent that all of the statements contained therein are correct and true to the best of my knowledge, information, and belief.

Signed and declared to before me on.....19....

.....
(Name of person signing.)

Capacity
(Title of officer or corporation, member of firm, or agent.)

.....
.....

(Deputy Collector, Notary Public, etc.)

NOTE.—Agent's declaration is not required if owner or purchaser's declaration is executed at or prior to presentation of entry. When signed by an agent, bond must be given to produce owner's declaration. Customs Cat. 7551.)

Owner's Declaration

SEC. 6. If the merchandise is to be entered by an agent, broker or forwarder, it is provided by Section 2787 of the Revised Statutes of the United States, as amended by the Act of March 2, 1905, that:

"Whenever any entry is made with the collector of any district of merchandise imported into the United States subject to duty by an agent, factor or person, other than the person to whom it belongs or to whom it is ultimately consigned, the collector shall take a bond with surety from such agent, factor, or person in the penal sum of an amount equal to double the estimated duties, with condition that the actual owner or consignee of such merchandise shall deliver to the collector a full and correct account of the merchandise imported by him, or for him on his account, or consigned to his care, in the same manner and form as required in respect to any entry previous to the landing of the merchandise; which account shall be verified by a like oath, as in the case of an entry, to be taken and subscribed before any judge of the United States, or before any collector of customs, or before any properly qualified notary whose seal shall be attested by the clerk of the county in which he is resident, or before any notary public designated by the Secretary of the Treasury. In

case of the payment of the duties at the time of entry by any factor or agent on the merchandise entered by him, the condition of the bond shall be to produce the account of the proper owner, or consignee, verified in manner as before directed, within ninety days from the date of such bond.

"The bond in no case shall be for less than one hundred dollars, and may not be required when the entered value does not exceed one hundred dollars. In the event of failure to produce the declaration of the owner or ultimate consignee within the time herein prescribed the bond may be cancelled, at discretion of the Secretary of the Treasury, upon due proof that the factor or agent who entered the merchandise exercised proper diligence in the effort to fulfill the requirements of this Act.

"*Provided*, That with the approval of the Secretary of the Treasury, any agent, factor, or common carrier engaged in the entry of merchandise at the port of first arrival may give a general penal bond at said port for the production of the oaths of owners or ultimate consignees. Said bond shall be fixed by the Secretary of the Treasury at an amount sufficient in his opinion to cover all obligations to the United States that may accrue, and the record and cancellation of liabilities under said general bond shall be in accordance with such rules as he may prescribe."

Owner's declarations have been prescribed by the Secretary of the Treasury (Treasury Decision 34283 and Article 229, Customs Regulations, 1915) in the following form:

I do truly declare that.....
 (Name of purchaser or ultimate consignee.)
 Address
 (No.) (Street.) (City.) (State.)
 is the Purchaser or Ultimate Consignee of the merchandise described in this entry, and in the invoice or invoices now presented to the Collector of Customs, and that the said merchandise was imported on the date and in the vessel or conveyance at the port named above; that the invoice or invoices are in the state in which I received them, except as to marginal notations; that I have not received and do not know of the existence of any other invoice, writing, paper, or agreement showing a different price, value, or description of the said merchandise, and that if at any time hereafter I discover any error or misstatement in the invoice or invoices now presented, or receive any information, or any invoice, paper, or writing showing a different price, cost, or value, I will immediately make the same known to the Collector

of Customs at the port of entry; and I further declare if this declaration is executed by me as purchaser or ultimate consignee, that the said invoice or invoices are in all respects correct and true and truly state the price paid or to be paid for all of said merchandise as has been purchased or agreed to be purchased; and if this declaration is executed by me as agent, that all of the statements contained therein are correct and true to the best of my knowledge, information, and belief.

Signed and declared to before me

on....., 191...

.....
(Deputy collector or notary public.)

.....
(Signature of purchaser or ultimate consignee.)

.....
(Signature of agent.)

Capacity
(Title of officer of corporation, member of firm, or agent.)

Estimated Duties

SEC. 7. The merchandise having been duly entered, it is provided by Section 2869 of the Revised Statutes, as amended by the Act of June 5, 1894, that:

"The collector jointly with the naval officer, if any, or alone where there is none, shall, according to the best of his or their judgment or information, make a gross estimate of the amount of the duties on the merchandise to which the entry of any owner or consignee, his factor or agent, shall relate, which estimate shall be indorsed upon such entry and signed by the officer making the same. The amount of the estimated duties having first been paid, or secured to be paid, pursuant to the provisions of this title, the collector shall, together with the naval officer, where there is one, or alone where there is none, grant a permit to deliver the merchandise, whereof entry has been so made, and then, and not before, it shall be lawful to deliver the merchandise."

Redelivery Bond

SEC. 8. If the entry is one for consumption, the Collector will permit the delivery of such of the goods as are not ordered to the Appraiser's stores for examination upon the filing of a bond in the

penal sum of double the estimated value of the merchandise, conditioned for the return to the Collector of any packages so delivered which may be demanded by the Collector or Appraiser, within ten days after the merchandise has been appraised and reported to the Collector in conformity with Section 2899 of the Revised Statutes, which provides that:

“No merchandise liable to be inspected or appraised shall be delivered from the custody of the officers of the customs until the same has been inspected or appraised, or until the packages sent to be inspected or appraised shall be found correctly and fairly invoiced and put up, and so reported to the collector. The collector may, however, at the request of the owner, importer, consignee, or agent, take bonds, with approved security, in double the estimated value of such merchandise, conditioned that it shall be delivered to the order of the collector, at any time within ten days after the package sent to the public stores has been appraised and reported to the collector. If in the meantime any package shall be opened, without the consent of the collector or surveyor given in writing, and then in the presence of one of the inspectors of the customs, or if the package is not delivered to the order of the collector, according to the condition of the bond, the bond shall, in either case, be forfeited.”

The conditions under which unexamined packages may be opened by the importer are qualified by Paragraph X of Section III of the Tariff Act of October 3, 1913, wherein it is: Provided further:

“That section twenty-eight hundred and ninety-nine of the Revised Statutes, relating to the return of packages unopened for appraisement, shall in no wise prohibit the right of importers to make all needful examinations to determine whether the right to abandon accrues, or whether by reason of total destruction there is a non-importation in whole or in part.”

Delivery Permit

SEC. 9. The duties having been duly estimated and paid or secured to be paid, and a redelivery bond in due form having been filed in conformity

with the two preceding sections, the Collector of Customs will issue a permit to deliver the goods in accordance with Section 2870 of the Revised Statutes, which provides that:

“All permits shall specify, as particularly as may be, the merchandise to be delivered, namely, the number and description of the packages, whether trunk, bale, chest, box, case, pipe, hogshead, barrel, keg, or any other package, and, as far as circumstances will admit, the contents thereof, together with the names of the vessel and master, in which and the place from whence they were imported; and no merchandise shall be delivered by any inspector or other officer of the customs that does not fully agree with the description thereof in such permit.”

Examination Packages

SEC. 10. In order that proper examination may be made of imported merchandise, it is provided by Section 2901 of the Revised Statutes that:

“The collector shall designate on the invoice at least one package of every invoice, and one package at least of every ten packages of merchandise, and a greater number should he or either of the appraisers deem it necessary, imported into such port, to be opened, examined, and appraised, and shall order the package so designated to the public stores for examination; and if any package be found by the appraisers to contain any article not specified in the invoice, and they or a majority of them shall be of opinion that such article was omitted in the invoice with fraudulent intent on the part of the shipper, owner, or agent, the contents of the entire package in which the article may be, shall be liable to seizure and forfeiture on conviction thereof before any court of competent jurisdiction; but if the appraisers shall be of opinion that no such fraudulent intent existed, then the value of such article shall be added to the entry, and the duties thereon paid accordingly, and the same shall be delivered to the importer, agent, or consignee. Such forfeiture may, however, be remitted by the Secretary of the Treasury on the production of evidence satisfactory to him that no fraud was intended.”

An exception is made as to the port of New York, it being provided by Section 2939 of the Revised Statutes that:

"The collector of the port of New York shall not, under any circumstances, direct to be sent for examination and appraisement less than one package of every invoice, and one package at least out of every ten packages of merchandise, and a greater number, should he, or the appraiser, or any assistant appraiser, deem it necessary. When the Secretary of the Treasury, however, from the character and description of the merchandise, may be of the opinion that the examination of a less proportion of packages will amply protect the revenue, he may, by special regulation, direct a less number of packages to be examined."

Collector to Order Appraisement

SEC. 11. It is furthermore provided by Paragraph I of Section III of the Tariff Act of October 3, 1913:

"That the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised."

If the entry is one for warehouse, the procedure is the same as in the case of an entry for consumption with the exception that no bond under Section 2899 of the Revised Statutes will be required; but in lieu thereof a bond in double the amount of the estimated duties will be taken to secure the Government's claim for duties on the merchandise while in bonded warehouse. (Article 244, Customs Regulations, 1915.) (Chapter XIV, Section 2.)

Form of Entry

SEC. 12. Referring to Section 2785 of the Revised Statutes (Chapter VI, Section 1), pertaining to the entry of imported merchandise, it will be observed:

First—That the entry must be made within 15 days after the master's report of the arrival of the importing vessel.

Second—That it shall be made in writing.

Third—That it specify the name of the importing vessel and the name of her master.

Fourth—That it specify the port or place from which the merchandise was imported.

Fifth—That it specify the particular marks and numbers of each particular package or parcel.

Sixth—That it specify the denominations, and prime cost, including charges, of each particular package or parcel.

Seventh—That it specify, if the merchandise is in bulk, the quantity, quality and prime cost, including charges thereof.

Eighth—That it specify the species of money in which the invoices thereof are made out.

Ninth—That it be subscribed to by the person making it, whether owner, consignee or agent.

It should also be borne in mind, that under the provisions of Paragraph I of Section III of the Tariff Act of October 3, 1913 (Chapter VI, Section 4):

First—The owner, consignee, or agent of any imported merchandise may, at the time when he shall make entry of such merchandise, *but not after* either the invoice or the merchandise has come under the observation of the appraiser, make such *addition* in the entry to or such *deduction* from the cost or value given in the invoice or pro forma invoice or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise or lower the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported.

Second—That the failure to make such *additions* on entry as to raise the invoice value to the actual market value or wholesale price of such merchandise at the time of exportation to the United States in the principal markets of the country from which the same has been imported, may involve the assessment of additional duties for undervaluation and possible seizure and forfeiture of the merchandise.

Third—That the failure to make such *deductions* on entry from the cost or value given in the invoice as will lower the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported, may, in view of the proviso to Par. I of Sec. III of the

Tariff that "The duty shall not, however, be assessed in any case upon an amount less than the entered value," result in the assessment of duties on a valuation in excess of the actual foreign market value of the merchandise at the time of exportation to the United States.

Fourth—That relief from the payment of *additional* duties for undervaluation cannot be granted unless the undervaluation on entry was due to a *manifest clerical error*. (Chap. VII, Sec. 7.)

Fifth—That relief from the payment of *excessive* duties on account of overvaluation on entry cannot be granted unless such overvaluation was due to a "*manifest clerical error*" within the meaning of Paragraph Y of Section III of the Tariff Act of October 3, 1913. (Chap. XXII, Sec. 1.)

As the term "*Manifest Clerical Error*" as used in the tariff has been interpreted strictly, having been held by the Board of United States General Appraisers and by the United States Court of Customs Appeals to contemplate only such an error as is clearly "manifest on the face of the papers," it becomes a matter of the greatest importance that extraordinary care be exercised in preparing the entry for filing with the Collector. With a view, therefore, of aiding the importer, or his Custom House broker, in the preparation of the entry and in securing the greatest possible clarity therein, the following formula is submitted. It will be observed that it follows the provisions of the statute closely and is so arranged as to show each successive step in its regular order. The next step will be constantly before the importer, or his Custom House broker, preparing the entry and the possibility of omissions and clerical error will be greatly reduced thereby. However, should errors unfortunately arise, they will in all probability become *manifest*, and as such subject to correction and relief under Paragraphs I and Y of Section III of the Act of

October 3, 1913. (Chapter VII, Section 7.) (Chapter XXII, Section 1.)

As this formula so prepared will contain all necessary information bearing on the importation, it may form the basis of the Custom House entry by extracting therefrom so much of the data required under any special form prescribed by the Secretary of the Treasury to meet the requirements of the statute, as well as for statistical purposes, or otherwise.

JOHN JONES & CO
CUSTOM HOUSE BROKERS

CONSUMPTION ENTRY

Merchandise Imported by

in the s/s.....of which.....is Master

from.....arrived at.....on the.....day of.....19.....

[illegible]

(Owner, Agent or Custom House Broker.)

Entered by...

Consigned to.....

JOHN JONES & CO.

CUSTOM HOUSE BROKERS

24 State Street, New York, N. Y.

No.

19

CONSUMPTION ENTRY

(IMPORTERS FORMULA)

Collection District No.

Port of.

Entered by.

Vessel.

General Order No.

I. T. No. Port.

MISSING DOCUMENTS

DECLARATION OF AGENT, PURCHASER, OR ULTIMATE CONSIGNEE

I do truly declare that

of (No.) (Street) (City.) (State.)

is the (Purchaser or ultimate consignee.) of the merchandise described in this entry, and in the invoice or invoices, now

presented to the Collector of Customs, and that the said merchandise was imported on the date and in the vessel or conveyance at the port named in said entry; that the invoice or invoices are in the state in which I received them, except as to marginal notations; that I have not received and do not know of the existence of any other invoice, writing, paper, or agreement showing a different price, value, or description of the said merchandise, and that if at any time hereafter I discover any error or misstatement in the invoice or invoices now presented, or receive any information, or any invoice, paper, or writing showing a different price, cost, or value, I will immediately make the same known to the Collector of Customs at the port of entry; and I further declare, if this declaration is executed by me as purchaser or ultimate consignee, that the said invoice or invoices are in all respects correct and true and truly state the price paid or to be paid for all of said merchandise as has been purchased or agreed to be purchased; and if this declaration is executed by me as agent that all of the statements contained therein are correct and true to the best of my knowledge, information, and belief.

Signed and declared to before me on. 191

(Name of person signing.)

Capacity. (Title of officer of corporation, member of firm, or agent.)

(Deputy Collector or Notary Public)

Note.—Agent's declaration is not required if owner or purchaser's declaration is executed at or prior to presentation of entry. When signed by an agent bond (Customs Act 1861) must be given to produce owner's declaration.

AFFIDAVIT ON ENTRY OF RETURNED AMERICAN PRODUCTS

(Par. 484, Act Oct. 3, 1913.)

I do solemnly, sincerely, and truly swear (or affirm) that the articles of merchandise described in this entry are, to the best of my knowledge and belief, truly and bona fide of the growth, production, or manufacture of the United States; that they were truly exported and imported as therein expressed; that they are returned without having been advanced in value or improved in condition by any process of manufacture or other means; and that no drawback or allowance has been paid thereon, or any part thereof.

Signed and sworn (or affirmed) to before me on., 191

Deputy Collector or Notary Public.

CHAPTER VII

THE APPRAISEMENT

The Duty of the Appraisers

SEC. 1. The packages designated by the Collector for examination having been duly forwarded to the Appraiser, that officer will appraise the same, it being provided by Paragraph K of Section III of the Tariff Act of October 3, 1913:

“That it shall be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector, as the case may be, by all reasonable ways and means in his or their power to ascertain, estimate, and appraise (any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding) the actual market value and wholesale price of the merchandise at the time of exportation to the United States, in the principal markets of the country whence the same has been imported, and the number of yards, parcels, or quantities, and actual market value or wholesale price of every one of them, as the case may require.”

Deficiency in Examination Packages

SEC. 2. If the examination of the packages submitted to the appraising officer discloses a shortage, it is provided by Section 2921 of the Revised Statutes that:

“If, on the opening of any package, a deficiency of any article shall be found, on examination by the appraisers, the same shall be certified to the collector on the invoice, and an allowance for the same be made in estimating the duties.”

Goods in Excess

SEC. 3. If the examination discloses goods in excess of entered quantities, the value thereof may, in the absence of fraud, be added to the entry in accordance with the provisions of Section 2901 of the Revised Statutes heretofore cited. (Chapter VI, Section 7.)

Rules for Appraisement

SEC. 4. Under Section 2949 of the Revised Statutes it is furthermore provided that:

"The Secretary of the Treasury from time to time shall establish such rules and regulations, not inconsistent with the laws of the United States, to secure a just, faithful, and impartial appraisal of all merchandise imported into the United States, and just and proper entries of such actual market value or wholesale price thereof, and of the square yards, parcels, or other quantities, as the case may require, and of such actual market value or wholesale price of each of them. The Secretary of the Treasury shall report all such rules and regulations, with the reasons therefor, to the next session of Congress."

Functions of Customs Officers

SEC. 5. As has been heretofore stated, the Collector of Customs is the chief administrative officer of the port. At some of the larger ports, however, a Surveyor is provided for to superintend the unloading of merchandise from the importing vessel and to weigh, measure or gauge such imported merchandise as requires weighing, measuring or gauging under the law. (Revised Statutes, 2627.)

An Appraiser of Merchandise is provided for to appraise imported merchandise. (Paragraph K, Section III, Act of October 3, 1913.)

A Naval Officer is also provided for at some of the larger ports, who by law acts jointly with the Collector as to some matters, but whose chief func-

tions are those of an Auditor for the port. (Revised Statutes, 2626.)

Bulky goods are generally weighed, measured or gauged on the docks, and it is therefore as to the smaller packages that are sent to the Appraisers' stores for examination and appraisement that the Appraiser is called upon to exercise the functions conferred upon him by Paragraph K of Section III of the Tariff Act of October 3, 1913, to ascertain the number of yards, parcels or quantities. (Chapter VII, Section 1.)

By the express terms of Paragraph K referred to, it is also his function "to ascertain, estimate and appraise the actual market value and wholesale price of the merchandise at the time of exportation to the United States, in the principal markets of the country whence the same has been imported."

Market Value

SEC. 6. The actual market value and wholesale price is the price in the standard money of account in the principal markets of the country whence the merchandise has been imported, unless actually paid for or agreed to be paid for in a different currency, in which case the appraisement should be made in that currency. This price is the unit or per se value of the goods, and does not include the value of cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demijohns, carboys and other containers or coverings, specified in Paragraphs D and R of Section III of the tariff, as decided in *United States vs. Spingarn* (5 Court of Customs Appeals, 2, T. D. 34002).

Appraised Value

SEC. 7. If the appraised value so ascertained by the appraising officer exceeds the value declared in the entry, it is provided by Paragraph I of Section III of the Tariff Act of October 3, 1913, that:

"If the appraised value of any article of imported merchandise subject to an ad valorem duty or to a duty based upon or regulated in any manner by the value thereof, shall exceed the value declared in the entry, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, an *additional duty* of 1 per centum of the total appraised value thereof for each 1 per centum that such appraised value exceeds the value declared in the entry: *Provided*, That the additional duties shall only apply to the particular article or articles in each invoice that are so undervalued, and shall not be imposed upon any article upon which the amount of duty imposed by law on account of the appraised value does not exceed the amount of duty that would be imposed if the appraised value did not exceed the entered value, and shall be limited to 75 per centum of the appraised value of such article or articles. Such additional duties shall not be construed to be penal, and shall not be remitted nor payment thereof in any way avoided except in cases arising from a *manifest clerical error*, nor shall they be refunded in case of exportation of the merchandise, or on any other account, nor shall they be subject to the benefit of drawback: *Provided*, That if the appraised value of any merchandise shall exceed the value declared in the entry by more than 75 per centum, except when arising from a manifest clerical error, such entry shall be held to be presumptively fraudulent, and the collector of customs shall seize such merchandise and proceed as in case of forfeiture for violation of the customs laws, and in any legal proceeding other than a criminal prosecution that may result from such seizure, the undervaluation as shown by the appraisal shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he shall rebut such presumption of fraudulent intent by sufficient evidence. The forfeiture provided for in this section shall apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles in each invoice which are undervalued: *Provided further*, That all additional duties, penalties, or forfeitures applicable to merchandise entered by a duly certi-

fied invoice shall be alike applicable to merchandise entered by a pro forma invoice or statement in the form of an invoice, and no forfeiture or disability of any kind incurred under the provisions of this section shall be remitted or mitigated by the Secretary of the Treasury."

Appeal to Reappraisement

SEC. 8. By Paragraph M of Section III of the Tariff Act of October 3, 1913, it is provided:

"That the appraiser shall revise and correct the reports of the assistant appraisers as he may judge proper, and the appraiser, or, at ports where there is no appraiser, the person acting as such, shall report to the collector his decision as to the value of the merchandise appraised. At ports where there is no appraiser the certificate of the customs officer to whom is committed the estimating and collection of duties, of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise. If the collector shall deem the appraisement of any imported merchandise too low, he may, within *sixty days* thereafter, appeal to reappraisement, which shall be made by one of the general appraisers, or if the importer, owner, agent, or consignee of such merchandise shall deem the appraisement thereof too high, and shall have complied with the requirements of law with respect to the entry and appraisement of merchandise, he may within *ten days* thereafter appeal for reappraisement by giving notice thereof to the collector in writing. Such appeal shall be deemed to be finally abandoned and waived unless within two days from the date of filing thereof the person who filed such notice shall deposit with the collector of customs a fee of \$1 for each entry. Such fee shall be deposited and accounted for as miscellaneous receipts, and in case the appeal in connection with which such fee was deposited shall be finally sustained, in whole or in part, such fee shall be refunded to the importer, with the duties found to be collected in excess, from the appropriation for the refund to importers of excess of deposits. The decision of the general appraiser in cases of reappraisement shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, unless the importer, owner, consignee, or agent of the merchandise shall deem the reappraisement of the merchandise too high, and shall, within five days thereafter, give notice to the collector, in writing, of an appeal, or unless the collector shall deem the reappraisement of the merchandise

too low, and shall within ten days thereafter appeal for reappraisement; in either case the collector shall transmit the invoice and all the papers appertaining thereto to the board of nine general appraisers, to be by rule thereof duly assigned for determination. In such cases the general appraiser and boards of general appraisers shall proceed by all reasonable ways and means in their power to ascertain, estimate, and determine the dutiable value of the imported merchandise, and in so doing may exercise both judicial and inquisitorial functions. In such cases the general appraisers and the boards of general appraisers shall give reasonable notice to the importer and the proper representative of the Government of the time and place of each and every hearing at which the parties or their attorneys shall have opportunity to introduce evidence and to hear and cross-examine the witnesses for the other party, and to inspect all samples and all documentary evidence or other papers offered. Affidavits of persons whose attendance cannot be procured may be admitted in the discretion of the general appraiser or board of general appraisers. The decision of the appraiser, or the person acting as such (in case where no objection is made thereto, either by the collector or by the importer, owner, consignee, or agent), or the single general appraiser in case of no appeal, or of the board of three general appraisers, in all reappraisement cases, shall be final and conclusive against all parties, and shall not be subject to review in any manner for any cause in any tribunal or court, and the collector or the person acting as such shall ascertain, fix, and liquidate the rate and amount of the duties to be paid on such merchandise, and the dutiable costs and charges thereon, according to law; and no reappraisement or re-reappraisement shall be considered invalid because of the absence of the merchandise or samples thereof before the officer or officers making the same, where no party in interest had demanded the inspection of such merchandise or samples, and where the merchandise or samples were reasonably accessible for inspection."

Should the appraised value of any article of imported merchandise as appraised by the Appraising Officer exceed the value declared in the entry, the Collector of Customs will promptly notify the importer to that effect in order that he may avail himself of the privilege of filing an appeal for reappraisement. (Article 585, Customs Regulations, 1915.)

The appeal to reappraisement so authorized is an appeal from the finding of the appraising officer as to the foreign market value of the merchandise. It should not include other issues, but should be confined solely to the question of the actual unit or per se foreign market value and wholesale price of the merchandise in controversy at the time of exportation to the United States in the principal markets of the country whence the same has been imported.

Average Price

SEC. 9. In regard to merchandise invoiced at an average price, it is provided by Section 2910 of the Revised Statutes that:

“When merchandise of the same material or description, but of different values, is invoiced at an average price, and not otherwise provided for, the duty shall be assessed upon the whole invoice at the rate to which the highest valued goods in such invoice are subject.”

By Section 2911 of the Revised Statutes it is also provided that:

“Whenever articles composed wholly, or in part, of wool or cotton, of similar kind, but different quality, are found in the same package, charged at an average price, it shall be the duty of the appraisers to adopt the value of the best article contained in such package, and so charged, as the average value of the whole.”

Statement of Cost of Consigned Merchandise

SEC. 10. In regard to merchandise consigned for sale, it is provided by Paragraph J of Section III of the Tariff Act of October 3, 1913:

“That when merchandise entered for customs duty has been consigned for sale by or on account of the manufacturer thereof, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall, at the time of the

entry of such merchandise, present to the collector of customs at the port where such entry is made, as a part of such entry, and in addition to the certified invoice or statement in the form of an invoice required by law, a statement signed by such manufacturer, declaring the cost of production of such merchandise, such cost to include all the elements of cost as stated in paragraph L of this Act. When merchandise entered for customs duty has been consigned for sale by or on account of a person other than the manufacturer of such merchandise, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall at the time of the entry of such merchandise present to the collector of customs at the port where such entry is made, as a part of such entry, a statement signed by the consignor thereof, declaring that the merchandise was actually purchased by him or for his account, and showing the time when, the place where, and from whom he purchased the merchandise, and in detail the price he paid for the same: *Provided*, That the statements required by this section shall be made in triplicate, and shall bear the attestation of the consular officer of the United States resident within the consular district wherein the merchandise was manufactured, if consigned by the manufacturer or for his account, or from whence it was imported when consigned by a person other than the manufacturer, one copy thereof to be delivered to the person making the statement. one copy to be transmitted with the triplicate invoice of the merchandise to the collector of the port in the United States to which the merchandise is consigned, and the remaining copy to be filed in the consulate."

Appraisement Where no Open Foreign Market Value Exists

SEC. 11. It is also provided under Paragraph L of Section III of the Act of October 3, 1913:

"That when the actual market value, as defined by law, of any article of imported merchandise, wholly or partly manufactured and subject to an ad valorem duty, or to a duty based in whole or in part on value, can not be ascertained to the satisfaction of the appraising officer, such officer shall use all available means in his power to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture, such cost of production to include the cost of materials and of fabrication, and all general expenses to be estimated at not less than 10 per centum, covering each and

every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and an addition of not less than 8 nor more than 50 per centum upon the total cost as thus ascertained; and in no case shall such merchandise be appraised upon original appraisal or reappraisal at less than the total cost of production as thus ascertained. The actual market value or wholesale price, as defined by law, of any imported merchandise which is consigned for sale in the United States, or which is sold for exportation to the United States, and which is not actually sold or freely offered for sale in usual wholesale quantities in the open market of the country of exportation to all purchasers, shall not in any case be appraised at less than the wholesale price at which such or similar imported merchandise is actually sold or freely offered for sale in usual wholesale quantities in the United States in the open market, due allowance by deduction being made for estimated duties thereon, cost of transportation, insurance and other necessary expenses from the place of shipment to the place of delivery, and a commission not exceeding 6 per centum, if any has been paid or contracted to be paid on consigned goods, or profits not to exceed 8 per centum and a reasonable allowance for general expenses (not to exceed 8 per centum) on purchased goods.

Entry by Appraisement

SEC. 12. Under Paragraph E of Section III of the Tariff Act of October 3, 1913, "No importation of any merchandise exceeding \$100.00 in value shall be admitted to entry without the production of a duly certified invoice thereof as required by law."

An exception is made by said Paragraph E as to "personal effects accompanying the passenger." (Chapter II, Section 1.)

A further exception is made by Section 2788 of the Revised Statutes, which provides that:

"Where the particulars of any merchandise are unknown, in lieu of the entry prescribed by section twenty-seven hundred and eighty-five, an entry thereof shall be made and received according to the circumstances of the case; the party making the same declaring upon oath all that he knows or believes concerning the

quality and particulars of the merchandise, and that he has no other knowledge or information concerning the same."

Under this may be classed, as a general rule, personal and household effects used abroad, gifts, bequests, etc., for which from the very nature of the shipment it will be impracticable to obtain an invoice or statement of value from abroad.

In this connection it is also provided by Section 2789 of the Revised Statutes that:

"Whenever an entry of merchandise is imperfect, for want of invoices, bills of lading, or for any other cause, the collector shall take the merchandise into his custody, until the quantity, or value thereof, as the case may require, can be ascertained."

Merchandise Damaged on Voyage of Importation.

SEC. 13. Another exception is made as to goods damaged during the voyage of importation, it being provided by Section 2926 of the Revised Statutes that:

"All merchandise, of which incomplete entry has been made, or an entry without the specification of particulars, whether for want of the original invoice, or for any other cause, or which has received *damage* during the voyage, shall be conveyed to some warehouse or storehouse to be designated by the collector, in the parcels or packages containing the same, there to remain with due and reasonable care, at the expense and risk of the owner or consignee, under the care of some proper officer, until the particulars, cost, or value, as the case may require, shall have been ascertained, whether by the exhibition of the original invoice thereof, *or by appraisement*, at the option of the owner, importer, or consignee; and until the duties thereon shall have been paid, or secured to be paid, and a permit granted by the collector for the delivery thereof."

Merchandise Taken from a Wreck

SEC. 14. An exception is also made as to merchandise taken from a wreck, it being provided by Section 2928 of the Revised Statutes that:

“Before any merchandise which may be taken from any wreck shall be admitted to an entry, the same shall be *appraised*; and the same proceedings shall be ordered and executed in all cases where a reduction of duties shall be claimed on account of *damage* which any merchandise shall have sustained in the course of the voyage; and in all cases where the owner, importer, consignee, or agent shall be dissatisfied with such appraisement, he shall be entitled to the privileges of appeal as provided for in this Title.”

CHAPTER VIII

THE LIQUIDATION OF THE ENTRY

The Collector to Liquidate the Entry

SEC. 1. In the absence of an appeal for reappraisement from the findings of the local appraising officer, or after a final reappraisement by a single general appraiser, or a re-reappraisement by a board of three general appraisers, the Collector of Customs for the port, or the person acting as such, having before him the duplicate copy of the invoice; the entry based thereon; the official return of the weigher, measurer or gauger, as the case may be, showing quantities landed from the importing vessel; the official report of the appraising officer as to the number of yards, parcels or quantities and the actual market value or wholesale price of every of them, as the case may require; together with any other data pertaining to the merchandise as the law or the regulations of the Secretary of the Treasury may demand:

“Shall ascertain, fix, and *liquidate* the rate and amount of the duties to be paid on such merchandise, and the dutiable costs and charges thereon, according to law.” (Paragraph M, Section III, Act of October 3, 1913.)

This ascertainment by the Collector of the total duties chargeable on the merchandise covered by the entry is designated his “*liquidation of the duties*,” also his “*liquidation of the entry*.”

It is accordingly provided by Paragraph N of Section III of the Tariff Act of October 3, 1913:

“That the decision of the collector as to the rate and amount of duties chargeable upon imported merchandise, or upon merchandise on which duty shall have been assessed, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee, or agent of such merchandise, or the person paying such fees, charges, and exactions other than duties, shall, within thirty days after but not before such ascertainment and *liquidation of duties*, as well in cases of merchandise entered in bond as for consumption, or within fifteen days after the payment of such fees, charges, and exactions, if dissatisfied with such decision imposing a higher rate of duty, or a greater charge, fee, or exaction, than he shall claim to be legally payable, file a protest or protests in writing with the collector, setting forth therein distinctly and specifically, and in respect to such entry or payment, the reasons for his objections thereto, and if the merchandise is entered for consumption shall pay the full amount of the duties and charges ascertained to be due thereon. Such protest shall be deemed to be finally abandoned and waived unless within thirty days from the date of filing thereof the person who filed such notice or protest shall have deposited with the collector of customs a fee of \$1 with respect to each protest. Such fee shall be deposited and accounted for as miscellaneous receipts, and in case the protest in connection with which such fee was deposited shall be finally sustained in whole or in part, such fee shall be refunded to the importer, with the duties found to be collected in excess, from the appropriation for the refund to importers of excess of deposits. No agreement for a contingent fee in respect to recovery or refund under protest shall be lawful. Compliance with this provision shall be a condition precedent to the validity of the protest and to any refund thereunder, and a violation of this provision shall be punishable by a fine not exceeding \$500 or imprisonment for not more than one year, or both.”

“Upon such payment of duties, protest, and deposit of protest fee, the collector shall transmit the invoice and all the papers and exhibits connected therewith to the board of nine general appraisers, for due assignment and determination as provided by law; such determination shall be final and conclusive upon all persons interested therein, and the record shall be transmitted to the proper collector or person acting as such, who shall *liquidate the entry* accordingly, except in cases where an appeal shall be filed in the United States Court of Customs Appeals within the time and in the manner provided for by law.”

While the law thus contemplates that it shall be the function of the Collector to determine the *rate* and amount of duties chargeable upon imported merchandise, including all *duitable costs and charges*, it has been found convenient as a matter of efficient customs administration to have the appraising officer in the course of his examination and appraisal of the merchandise, designate on the invoice the particular character of the merchandise and its probable classification under the respective schedules and paragraphs of the tariff, also as to the dutiable or non-dutiable nature of the charges and the correctness thereof. This information, although generally accepted by the Collector, is advisory only, and not binding upon the Collector, who is free to follow or to reject it in reaching his decision as to the rate and amount of the duties chargeable on the merchandise imported. (United States vs. Spingarn, T. D. 34002.)

Increased Duties

SEC. 2. If the total amount of duties so ascertained by the Collector to be chargeable against the entry on the final liquidation of the duties exceeds the sum deposited as estimated duties at the time of the filing of the entry, the Collector of Customs will call upon the importer to pay the further sum due, generally called "Increased duties."

Excess of Deposits

SEC. 3. If the amount ascertained on final liquidation to be chargeable is less than the sum deposited as estimated duties at the time of the filing of the entry, the Collector will refund the amount so

deposited in excess as an "Excess of Deposit," in pursuance of the provisions of Paragraph Y of Section III of the Act of October 3, 1913, and the regulations of the Secretary of the Treasury prescribed thereunder. (Chapter XXIII, Section 4.)

Date of Liquidation

SEC. 4. When the entry has been finally liquidated by the Collector it is the practice to post the date thereof in a conspicuous place in the custom house for the information of importers, and it is from the date so posted that the thirty days within which protest may be filed begin to run. (Article 615, Customs Regulations, 1915.)

Protest

SEC. 5. If the importer is dissatisfied with the rate and amount of the duties so ascertained by the Collector, it is his privilege to protest in writing, as provided for by Paragraph N of Section III of the Tariff Act of October 3, 1913. He may likewise so protest under Paragraph N against the appraising officer's appraisal of the merchandise if satisfied that the appraising officer in determining the foreign market value of the merchandise has proceeded contrary to law. (United States vs. Passavant, 169 U. S. 16.)

No hard and fast rule is laid down as to the specific form of the protest. It is essential, however, that it comply with the provisions of the statute:

First—That it be in writing.

Second—That it be addressed to the collector of customs at the port where the entry has been liquidated.

Third—That it be filed within 30 days after liquidation of the entry, but not before.

Fourth—That it apply only to claims for lower rates of duty.

Fifth—That it distinctly and specifically state the reasons for the objections to the assessments as made by the collector, pointing out the rate, and paragraph of the tariff under which it is claimed duties should have been assessed.

Sixth—That the full amount of the liquidated duties must be paid.

Seventh—That a fee of \$1.00 must be deposited with the collector within 30 days after the filing of the protest.

(Chapter VIII, Section I.)

Finality of the Liquidation

SEC. 6. In the absence of an appeal to reappraisement under Paragraph M or of an appeal by protest under Paragraph N of Section III of the Act of October 3, 1913, the appraisement as made by the appraising officer and the liquidation of the duties as determined by the Collector have become final and conclusive against all persons interested therein, and the correctness thereof cannot be questioned subsequently in any court of law. (Louisville Pillow Company vs. United States, U. S. Circuit Court of Appeals, Sixth Circuit, March 6, 1906, T. D. 27260; United States vs. Tiffany, U. S. Circuit Court of Appeals, Second Circuit, December 5, 1906, T. D. 27754.)

CHAPTER IX

BOARD OF U. S. GENERAL APPRAISERS

Functions of the Board of U. S. General Appraisers

SEC. 1. By Subsection 12 of Section 28 of the Tariff Act of August 5, 1909, it is provided:

“That there shall be appointed by the President, by and with the advice and consent of the Senate, nine general appraisers of merchandise. Not more than five of such general appraisers shall be appointed from the same political party. They shall not be engaged in any other business, avocation, or employment. That the office of said general appraisers shall be at the port of New York, and three of them shall be on duty at that port daily as a board of general appraisers.

“All of the general appraisers of merchandise heretofore or hereafter appointed under the authority of said Act shall hold their office during good behavior, but may, after due hearing, be removed by the President for the following causes, and no other: Neglect of duty, malfeasance in office, or inefficiency.

“That hereafter the salary of each of the general appraisers of merchandise shall be at the rate of nine thousand dollars per annum.

“That the boards of general appraisers and the members thereof shall have and possess all the powers of a circuit court of the United States in preserving order, compelling the attendance of witnesses, and the production of evidence, and in punishing for contempt.

“All notices in writing to collectors of dissatisfaction of any decision thereof, as to the rate or amount of duties chargeable upon imported merchandise, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), with the invoice and all papers and exhibits, shall be forwarded to the board of nine general appraisers of merchandise at New York, to be by rule thereof assigned for hearing or determination, or both. The President of the United States shall designate one of the board of nine general appraisers of merchandise as president of said board and others

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in order to act in his absence. Said general appraisers of merchandise shall be divided into three boards of three members each, to be denominated respectively Board 1, Board 2, and Board 3. The president of the board shall assign three general appraisers to each of said boards and shall designate one member of each of said boards as chairman thereof, and such assignment or designation may be by him changed from time to time, and he may assign or designate all boards of three general appraisers where it is now or heretofore was provided by law that such might be assigned or designated by the Secretary of the Treasury. The president of the board shall be competent to sit as a member of any board, or assign one or two other members thereto, in the absence or inability of any one or two members of such board. Each of the boards of three general appraisers, or a majority thereof, shall have full power to hear and determine all cases and questions arising therein or assigned thereto; and the general board of nine general appraisers, each of the boards of three general appraisers, and each of the general appraisers of merchandise, shall have all of the jurisdiction and powers and proceed as now, heretofore, and herein provided. The said board of nine general appraisers shall have power to establish from time to time such rules of evidence, practice and procedure, not inconsistent with the statutes, as may be deemed necessary for the conduct and uniformity of its proceedings and decisions and the proceedings and decisions of the boards of three thereof; and for the production, care, and custody of samples and records of said board. The president of the board shall have control of the fiscal affairs and the clerical force of the board, make all recommendations for appointment, promotion, and otherwise affecting said clerical force; he may at any time before trial under the rules of said board assign or reassign any case for hearing, determination, or both, and shall designate a general appraiser or a board of general appraisers, and, if necessary, a clerk thereto, to proceed to any port within the jurisdiction of the United States for the purpose of hearing, or determining if authorized by law, causes assigned for hearing at such port, and shall cause to be prepared and duly promulgated dockets therefor. No member of any of said boards shall sit to hear or decide any case on appeal in the decision of which he may have previously participated. The board of three general appraisers, or a majority of them, who decided the case, may, upon motion of either party made within thirty days next after their decision, grant a rehearing or retrial of said case when in their opinion the ends of justice may require it."

By Paragraphs O, P and Q, of Section III of the Act of October 3, 1913, it is also provided that:

“O. That the general appraisers, or any of them, are hereby authorized to administer oaths, and said general appraisers, the boards of general appraisers, the local appraisers, or the collectors, as the case may be, may cite to appear before them, and examine upon oath any owner, importer, agent, consignee, or other person touching any matter or thing which they, or either of them, may deem material respecting any imported merchandise then under consideration or previously imported within one year, in ascertaining the classification or dutiable value thereof or the rate or amount of duty; and they, or either of them, may require the production of any letters, accounts, contracts, or invoices relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed and preserved for use or reference until the final decision of the collector, appraiser, or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be; and such evidence shall be given consideration in all subsequent proceedings relating to such merchandise.

“P. That if any person so cited to appear shall neglect or refuse to attend, or shall decline to answer or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers when so required by a general appraiser, or a board of general appraisers, or a local appraiser, or a collector, he shall be liable to a penalty of not less than \$20 nor more than \$500; and if such person be the owner, importer, or consignee, the appraisement which the board of general appraisers or local appraiser, or collector where there is no appraiser, may make of the merchandise shall be final and conclusive; and any person who shall willfully and corruptly swear falsely on an examination before any general appraiser, or board of general appraisers, or local appraiser or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited, or the value thereof may be recovered from him.”

“Q. That all decisions of the general appraisers and of the boards of general appraisers, respecting values and rates of duty, shall be preserved and filed, and shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury. All decisions of the general appraisers shall be reported forthwith to the Secretary of the Treasury and to the board of general appraisers on duty at the port of New York, and the report of the board shall be accompanied, whenever practicable, by samples of the merchandise in question, and it shall

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be the duty of the said board, under the direction of the Secretary of the Treasury, to cause an abstract to be made and published of such decisions of the appraisers as they or he may deem important, to be published either in full, or if full publication shall not be requested by the Secretary or by the board, then by an abstract containing a general description of the merchandise in question, a statement of the facts upon which the decision is based, and of the value and rate of duty fixed in each case, with reference, whenever practicable, by number or other designation, to samples deposited in the place of samples at New York, and such abstracts shall be issued from time to time, at least once in each week, for the information of customs officers and the public."

Rules of Practice

SEC. 2. Suitable rules of practice have been established by the Board of United States General Appraisers. (T. D. 37772, September 24, 1918.) Subject to these rules practicing Attorneys-at-Law and Customs Brokers versed in Customs procedure may be admitted to practice before the Board of United States General Appraisers as the representatives of the importer, subject to the conditions imposed by Paragraph N of Section III of the Tariff Act of October 3, 1913, that:

"No agreement for a contingent fee in respect to recovery or refund under protest shall be lawful. Compliance with this provision shall be a condition precedent to the validity of the protest and to any refund thereunder, and a violation of this provision shall be punishable by a fine not exceeding \$500, or imprisonment for not more than one year, or both."

Assistant Attorney-General in Charge of Customs

SEC. 3. To safeguard the interest of the Government, it is provided by Subsection 30 of Section 28 of the Tariff Act of August 5, 1909:

"That there shall be appointed by the President, by and with the advice and consent of the Senate, an Assistant Attorney-General, who shall exercise the functions of his office under the supervision and control of the Attorney-General of the United

States, and who shall be paid a salary of ten thousand dollars per annum; and there shall also be appointed by the Attorney-General of the United States a Deputy Assistant Attorney-General, who shall be paid a salary of seven thousand five hundred dollars per annum, and four attorneys, who shall be paid salaries of five thousand dollars per annum each. Said attorneys shall act under the immediate direction of said Assistant Attorney-General, or, in case of his absence or a vacancy in his office, under the direction of said Deputy Assistant Attorney-General, and said Assistant Attorney-General, Deputy Assistant Attorney-General, and attorneys shall have charge of the interests of the Government in all matters of reappraisement and classification of imported goods and of all litigation incident thereto, and shall represent the Government in all the courts and before all tribunals wherein the interests of the Government require such representation.

"But the Attorney-General may, whenever in his opinion the public interest requires it, employ and retain, in the name of the United States, such special attorneys and counselors at law in the conduct of customs cases as he may think necessary to assist said Assistant Attorney-General in the discharge of any of the duties incumbent upon him and his said subordinates, and shall stipulate with such attorneys and counsel the amount of compensation and shall have supervision of their conduct and proceedings."

Hearings Before Board of United States General Appraisers

SEC. 4. The Board of United States General Appraisers is located at 641 Washington Street, New York, where customs hearings are held and decisions rendered. To accommodate business arising outside of New York City, provision is also made for hearings both in reappraisement and classification cases at stated intervals during the year at the ports of Baltimore, Boston, Chicago, Los Angeles, New Orleans, Philadelphia, Portland, Oregon, St. Louis, St. Paul, San Francisco and Seattle, and at such other ports as in the judgment of the president of the board occasion may require. (T. D. 36855, Exhibit IX, Appendix.)

CHAPTER X

APPEAL TO THE COURTS

United States Court of Customs Appeals

SEC. 1. If the importer, owner, consignee or agent of any imported merchandise, or the Collector or Secretary of the Treasury, shall be dissatisfied with the decision of the Board of United States General Appraisers as to the construction of the law and the facts respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, or with any other appealable decision of said board, they, or either of them, may, within *sixty days* next after the entry of such decree or judgment, and not afterwards, apply to the United States Court of Customs Appeals for a review of the questions of law and fact involved in such decision.

It is accordingly provided by Subsection 29 of Section 28 of the Tariff Act of August 5, 1909:

“That a United States Court of Customs Appeals is hereby created, and said court shall consist of a presiding judge and four associate judges appointed by the President, by and with the advice and consent of the Senate, each of whom shall receive a salary of ten thousand dollars per annum. It shall be a court of record with jurisdiction as hereinafter established and limited.

“Said court shall prescribe the form and style of its seal and the form of its writs and other process and procedure and exercise such powers conferred by law as may be conformable and necessary to the exercise of its jurisdiction. It shall have the services of a marshal, with the same duties and powers, under the regulations of the court, as are now provided for the marshal of the Supreme Court of the United States, so far as the same may be applicable. Said services within the District of Columbia shall be performed by a marshal at a salary of three thousand

dollars per annum, to be appointed by and hold office during the pleasure of said court; said services outside the District of Columbia to be performed by the United States marshals in and for the districts where sessions of said court may be held, and to this end said marshals shall be the marshals of said Court of Customs Appeals. The court shall appoint a clerk, whose office shall be in the city of Washington, District of Columbia, and who shall perform and exercise the same duties and powers in regard to all matters within the jurisdiction of said court as are now exercised and performed by the clerk of the Supreme Court of the United States, so far as the same may be applicable. The salary of the clerk shall be four thousand dollars per annum, which sum shall be in full payment for all service rendered by such clerk, and all fees of any kind whatever, and all costs shall be by him turned into the United States Treasury. Said clerk shall not be appointed by the court or any judge thereof as a commissioner, master, receiver, or referee. The costs and fees in the said court shall be fixed and established by said court in a table of fees to be adopted and approved by the Supreme Court of the United States within four months after the organization of said court: *Provided*, That the costs and fees so fixed shall not, with respect to any item, exceed the costs and fees charged in the Supreme Court of the United States; and the same shall be expended, accounted for, and paid over to the Treasury of the United States. The court shall have power to establish all rules and regulations for the conduct of the business of the court and as may be needful for the uniformity of decisions within its jurisdiction as conferred by law.

“The said Court of Customs Appeals shall always be open for the transaction of business, and sessions thereof may, in the discretion of the court, be held by the said court, in the several judicial circuits, and at such places as said court may from time to time designate.

“The presiding judge of said court shall be so designated in order of appointment and in the commission issued him by the President, and the associated judges shall have precedence according to the date of their commissions. Any three of the members of said court shall constitute a quorum, and the concurrence of three members of said court shall be necessary to any decision thereof.

“The said court shall organize and open for the transaction of business in the city of Washington, District of Columbia, within ninety days after the judges, or a majority of them, shall have qualified.

“After the organization of said court no appeal shall be taken or allowed from any board of United States general appraisers to any other court, and no appellate jurisdiction shall thereafter be exercised or allowed by any other courts in cases decided by said board of United States General Appraisers; but all appeals

allowed by law from such Board of General Appraisers shall be subject to review only in the Court of Customs Appeals hereby established according to the provisions of this Act: *Provided*, That nothing in this Act shall be deemed to deprive the Supreme Court of the United States of jurisdiction to hear and determine all customs cases which have heretofore been certified to said court from the United States circuit courts of appeals on applications for writs of certiorari or otherwise, nor to review by writ of certiorari any customs cases heretofore decided or now pending and hereafter decided by any circuit court of appeals, provided application for said writ be made within six months after passage of this Act: *And provided further*, That all customs cases heretofore decided by a circuit or district court of the United States or a court of a Territory of the United States and which have not been removed from said courts by appeal or writ of error, and all such cases heretofore submitted for decision in said courts and remaining undecided may be reviewed on appeal at the instance of either party by the United States Court of Customs Appeals, provided such appeal be taken within one year from the date of the entry of the order, judgment or decree sought to be reviewed.

"The Court of Customs Appeals established by this Act shall exercise exclusive appellate jurisdiction to review by appeal, as provided by this Act, final decisions by a board of general appraisers in all cases as to the construction of the law and the facts respecting the classification of merchandise and the rate of duty imposed thereon under such classification, and the fees and charges connected therewith, and all appealable questions as to the jurisdiction of said board, and all appealable questions as to the laws and regulations governing the collection of the customs revenues; and the judgment or decrees of said Court of Customs Appeals shall be final in all such cases.

"Any judge who, in pursuance of the provisions of this Act, shall attend a session of the Court of Customs Appeals held at any place other than the city of Washington, District of Columbia, shall be paid, upon his written and itemized certificate, by the marshal of the district in which the court shall be held, his actual and necessary expenses incurred for travel and attendance, and the actual and necessary expenses of one stenographic clerk who may accompany him, and such payments shall be allowed the marshal in the statement of his accounts with the United States.

"The marshal of said court for the District of Columbia and the marshals of the several districts in which said Court of Customs Appeals may be held shall, under the direction of the Attorney-General of the United States and with his approval, provide such rooms in the public buildings of the United States as may be necessary for said court: *Provided, however*, That in case proper room can not be provided in such buildings, then the

said marshals, with the approval of the Attorney-General of the United States, may, from time to time, lease such rooms as may be necessary for said court. The bailiffs and messengers of said court shall be allowed the same compensation for their respective services as are allowed for similar services in the existing circuit courts; and in no case shall said marshals secure other rooms than those regularly occupied by existing circuit courts of appeals, circuit courts, or district courts, or other public officers, except where such can not, by reason of actual occupancy or use, be occupied or used by said Court of Customs Appeals.

"If the importer, owner, consignee, or agent of any imported merchandise, or the collector or Secretary of the Treasury, shall be dissatisfied with the decision of the board of general appraisers as to the construction of the law and the facts respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, or with any other appealable decision of said board, they, or either of them, may, within sixty days next after the entry of such decree or judgment, and not afterwards, apply to the Court of Customs Appeals for a review of the questions of law and fact involved in such decision: *Provided*, That in Alaska and in the insular and other outside possessions of the United States ninety days shall be allowed for making such application to the Court of Customs Appeals. Such application shall be made by filing in the office of the clerk of said court a concise statement of errors of law and fact complained of, and a copy of such statement shall be served on the collector, or on the importer, owner, consignee, or agent, as the case may be. Thereupon the court shall immediately order the Board of General Appraisers to transmit to said court the record and evidence taken by them, together with the certified statement of the facts involved in the case and their decision thereon; and all the evidence taken by and before said board shall be competent evidence before said Court of Customs Appeals. The decisions of said Court of Customs Appeals shall be final, and such cause shall be remanded to said Board of General Appraisers for further proceedings to be taken in pursuance of such determination.

"Immediately upon the organization of the Court of Customs Appeals all cases within the jurisdiction of that court pending and not submitted for decision in any of the United States circuit courts of appeals, United States circuit, territorial or district courts, shall, with the record and samples therein, be certified by said courts to said Court of Customs Appeals for further proceedings in accordance herewith: *Provided*, That where orders for the taking of further testimony before a referee have been made in any of such cases, the taking of such testimony shall be completed before such certification.

"That in case of a vacancy or the temporary inability or disqualification for any reason of one or two judges of said Court

of Customs Appeals, the President of the United States may, upon the request of the presiding judge of said court, designate any qualified United States circuit or district judge or judges to act in his or their place, and such United States judge or judges shall be duly qualified to so act.

"Said Court of Customs Appeals shall have power to review any decision or matter within its jurisdiction and may affirm, modify, or reverse the same and remand the case with such orders as may seem to it proper in the premises, which shall be executed accordingly.

"Immediately upon receipt of any record transmitted to said court for determination the clerk thereof shall place the same upon the calendar for hearing and submission; and such calendar shall be called and all cases thereupon submitted, except for good cause shown, at least once every sixty days.

"In addition to the clerk of said court the court may appoint an assistant clerk at a salary of two thousand five hundred dollars per annum, five stenographic clerks at a salary of two thousand four hundred dollars per annum each, and one stenographic reporter at a salary of two thousand five hundred dollars per annum, and a messenger at a salary of nine hundred dollars per annum, all payable in equal monthly installments, and all of whom, including the clerk, shall hold office during the pleasure of and perform such duties as are assigned them by the court. Said reporter shall prepare and transmit to the Secretary of the Treasury once a week in time for publication in the Treasury Decisions copies of all decisions rendered to that date by said court, and prepare and transmit, under the direction of said court, at least once a year, reports of said decisions rendered to that date, constituting a volume, which shall be printed by the Treasury Department in such numbers and distributed or sold in such manner as the Secretary of the Treasury shall direct. The marshal of said court for the District of Columbia is hereby authorized to purchase, under the direction of the presiding judge, such books, periodicals, and stationery as may be necessary for the use of said court, and such expenditures shall be allowed and paid by the Secretary of the Treasury upon claim duly made and approved by said presiding judge."

Review by United States Supreme Court

SEC. 2. A further review by the Supreme Court of the United States is provided for in any case involving the construction of the Constitution of the United States, or any part thereof, or of any treaty made pursuant thereto, or in any other case when the Attorney-General of the United States shall,

before the decision of the Court of Customs Appeals is rendered, file with the court a certificate to the effect that the case is of such importance as to render expedient its review by the Supreme Court, as provided for by the Act of August 22, 1914, amending Section 195 of an Act entitled, "An Act to codify, revise and amend the laws relating to the judiciary, approved March 3, 1911:

"That the Court of Customs Appeals established by this chapter shall exercise exclusive appellate jurisdiction to review by appeal, as herein provided, final decisions by a board of general appraisers in all cases as to the construction of the law and the facts respecting the classification of merchandise and the rate of duty imposed thereon under such classifications, and the fees and charges connected therewith, and all appealable questions as to the jurisdiction of said board, and all appealable questions as to the laws and regulations governing the collection of the customs revenues; and the judgments and decrees of said Court of Customs Appeals shall be final in all such cases: *Provided, however,* That in any case in which the judgment or decree of the Court of Customs Appeals is made final by the provisions of this title, it shall be competent for the *Supreme Court*, upon the petition of either party, filed within sixty days next after the issue by the Court of Customs Appeals of its mandate upon decision, in any case in which there is drawn in question the construction of the Constitution of the United States, or any part thereof, or of any treaty made pursuant thereto, or in any other case when the Attorney-General of the United States shall, before the decision of the Court of Customs Appeals is rendered, file with the court a certificate to the effect that the case is of such importance as to render expedient its review by the *Supreme Court*, to require, by certiorari or otherwise, such case to be certified to the Supreme Court for its review and determination, with the same power and authority in the case as if it had been carried by appeal or writ of error to the Supreme Court: *And provided further,* That this Act shall not apply to any case involving only the construction of section one, or any portion thereof, of an Act entitled 'An Act to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes,' approved August fifth, nineteen hundred and nine, nor to any case involving the construction of section two of an Act entitled 'An Act to promote reciprocal trade relations with the Dominion of Canada, and for other purposes,' approved July twenty-sixth, nineteen hundred and eleven."

Customs Attorneys

SEC. 3. The prosecution of Appeals in Customs cases in the United States Court of Customs Appeals and the further review by the Supreme Court of the United States is subject to the rules of practice prescribed by those courts. Under these rules only duly qualified attorneys-at-law admitted to practice in said courts may appear in such cases.

Custom-House Brokers

SEC. 4. In regard to the transaction of custom-house business by brokers, provision for the licensing of custom-house brokers is made by the Act of June 10, 1910, which provides:

"That the collector or chief officer of the customs at any port of entry or delivery shall, upon application, issue to any person of good moral character, being a citizen of the United States, a license to transact business as a custom-house broker in the collection district in which such license is issued, and on and after sixty days from the approval of this Act no person shall transact business as a custom-house broker without a license granted in accordance with this provision; but this Act shall not be so construed as to prohibit any person transacting business at a custom-house pertaining to his own importations.

"SEC. 2. That the collector or chief officer of the customs may at any time, for good and sufficient reasons, serve notice in writing upon any custom-house broker so licensed to show cause why said license shall not be revoked, which notice shall be in the form of a statement specifically setting forth the grounds of complaint. The collector or chief officer of customs shall within ten days thereafter notify the custom-house broker in writing of a hearing to be held before him within five days upon said charges. At such hearing the custom-house broker may be represented by counsel, and all proceedings, including the proof of the charges and the answer thereto, shall be presented, with right of cross-examination to both parties, and a stenographic record of the same shall be made and a copy thereof shall be delivered to the custom-house broker. At the conclusion of such hearing the collector or chief officer of customs shall forthwith transmit all papers and the stenographic report of the hearing, which

shall constitute the record in the case, to the Secretary of the Treasury for his action. Thereupon the said Secretary of the Treasury shall have the right to revoke the license of any custom-house broker, in which case formal notice shall be given such custom-house broker within ten days.

"SEC. 3. That any licensed custom-house broker aggrieved by the decision of the Secretary of the Treasury may, within thirty days thereafter, and not afterwards, apply to the United States circuit court for the circuit in which the collection district is situated for a review of such decision. Such application shall be made by filing in the office of the clerk of said court a petition praying relief in the premises. Thereupon the court shall immediately give notice in writing of such application to the Secretary of the Treasury, who shall forthwith transmit to said court the record and evidence taken in the case, together with a statement of his decision therein. The filing of such application shall operate as a stay of the revocation of the license. The matter may be brought on to be heard before the said court in the same manner as a motion, by either the United States district attorney or the attorney for the custom-house broker, and the decision of said United States circuit court for the circuit in which the collection district is situated shall be upon the merits as disclosed by the record and be final, and the proceedings be remanded to the Secretary of the Treasury for further action to be taken in accordance with the terms of the decree.

"SEC. 4. That the Secretary of the Treasury shall prescribe regulations necessary or convenient for carrying this Act into effect.

"SEC. 5. That the word person wherever used in this Act shall include persons, copartnerships, associations, joint stock associations, and corporations."

Any person duly licensed to transact business at the custom-house as a custom-house broker desiring to transact such business for his principal will be required to file with the Collector of Customs for the district a power of attorney in approved form. Such power of attorney may be limited to a specific case or it may be general and extend to all custom-house business of the principal. In either case the power of attorney should conform to the requirements imposed by the regulations of the Secretary. (Article 221, Customs Regulations, 1915.)

Liability of Customs Officers.

SEC. 5. By Paragraph Z of Section III of the Act of October 3, 1913, it is provided:

“That from and after the taking effect of this Act, no collector or other officer of the customs shall be in any way liable to any owner, importer, consignee, or agent of any merchandise, or any other person, for or on account of any rulings or decisions as to the classification of said merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter or thing as to which said owner, importer, consignee, or agent of such merchandise might, under this Act, be entitled to appeal from the decision of said collector or other officer, or from any board of appraisers.”

CHAPTER XI

VALUE

Invoice Value

SEC. 1. Invoice value is the value of the merchandise as stated in the invoice. It should represent the price actually paid, or to be paid, for the merchandise if purchased, or agreed to be purchased, or the actual market value or wholesale price thereof at the time of exportation to the United States if obtained in any other manner than by purchase or agreement of purchase. This value should be stated in terms of the currency of the place or country of exportation, or if purchased in a different currency then in the terms of the currency actually paid or agreed to be paid therefor. Paragraphs C and D, Section III, Act of October 3, 1913. (Chapter II, Section 2; Chapter III, Sections 10 and 11.)

Entered Value

SEC. 2. Entered value is the value at which the merchandise is entered at the custom-house by the importer when filling his entry. It may be the invoice value if no additions to, or deductions from, the invoice value are made by the importer on entry; or it may be the invoice value with such additions to or deductions from that value as the importer may choose to make.

This value should be expressed in terms of the invoice value; that is to say, in terms of the currency of the place or country of exportation, or if

purchased in a different currency, then in the terms of the currency actually paid or agreed to be paid therefor. (Paragraph 1, Section III, Act of October 3, 1913; Chapter VI, Section 4.)

Market Value

SEC. 3. Market value is the actual market value or wholesale price of the merchandise at the time of exportation to the United States, in the principal markets of the country from whence exported, and is the price at which such merchandise is freely offered for sale to all purchasers in said markets, in the usual wholesale quantities. Paragraphs D and R, Section III, Act of October 3, 1913. (Chapter III, Section 11) (Chapter III, Section 15.)

Appraised Value

SEC. 4. It is the duty of appraising officers to ascertain, estimate and appraise by all reasonable ways and means in their power the actual market value and wholesale price of imported merchandise in the usual wholesale quantities at the time of exportation to the United States, in the principal markets of the country whence the same has been imported (any invoice or affidavit thereto or Statement of cost, or of cost of production to the contrary notwithstanding). The value so ascertained is the appraised value, and it follows, therefore, that this value may accord with the invoice value, or the entered value, or that it may be higher or lower than either of those values.

Furthermore, if the merchandise is freely offered for sale to all purchasers in said foreign markets at a unit price per pound, yard, gallon or other method of measurement, the appraised value should

be stated in terms of such unit of measurement. (Paragraph R, Section III, Act of October 3, 1913; Chapter III, Section 15; T. D. 37889.)

Reappraised Value

SEC. 5. If the Collector of Customs shall deem the appraisement as made by the appraising officer too low, or if the importer shall deem the appraisement so made too high, either may appeal to reappraisement before one General Appraiser.

The value so found by the General Appraiser on appeal is the reappraised value. (Paragraph M, Section III, Act of October 3, 1913; Chapter VII, Section 8.)

Re-Reappraised Value

SEC. 6. If dissatisfied with the single General Appraiser's finding as to value on the original appeal to reappraisement, the importer, or the collector, as the case may be, may file a further appeal to re-reappraisement by a Board of three General Appraisers.

The value so found by the Board of three General Appraisers on appeal is the re-reappraised value. (Paragraph M, Section III, Act of October 3, 1913; Chapter VII, Section 8.)

Dutiable Value

SEC. 7. The appraised value, the reappraised value or the re-reappraised value, as the case may be, having been duly ascertained, it becomes the function of the Collector of Customs to assess duty upon the value so established, including the value of all cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demijohns, carboys

and other containers or coverings, whether holding liquids or solids, and all other costs, charges and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States. The value so ascertained by the Collector of Customs becomes the dutiable value. (Paragraph R, Section 3, Act of October 3, 1913; Chapter III, Section 15; T. D. 34002.)

Liquidated Value

SEC. 8. The dutiable value having been so ascertained in terms of the currency of the invoice, it becomes the duty of the Collector to reduce that value to its equivalent in United States currency for the purpose of assessing duty thereon. (Section 25, Act of August 27, 1894; Chapter II, Section 3.) The value so ascertained constitutes what may be properly termed the liquidated value of the invoice.

Forfeiture Value

SEC. 9. Merchandise subject to seizure and forfeiture for violation of any Act relating to the collection of the revenue from imports may be released to the claimant by order of the court pending a final determination of the issue upon the filing of a bond in a sum equal to the appraised value of such merchandise as determined by appraisers duly appointed by the court for that purpose. The value so fixed under this bond becomes the *forfeiture value* of the merchandise, and has no reference to the duties, which must have first been paid to the Collector or secured to be paid. Section 938, Revised Statutes (Chapter XXVI, Section 17).

Home Appraised Value

SEC. 10. Collectors of Customs, subject to the approval of the Secretary of the Treasury, may release seizures the appraised value of which does not exceed \$1000.00 on payment of the appraised value thereof under Section 3081 of the Revised Statutes. (Chapter XXVI, Section 21.) The appraised value here contemplated is the Home Appraised value equivalent to the foreign market value of the seizure with the regular duties added. (T. D. 20330.) (Article 919, Customs Regulations, 1915.)

CHAPTER XII

DUTIES

Estimated or Unascertained Duties.

SEC. 1. Estimated or unascertained duties are those estimated by the Collector, and Naval Officer where there is one at the port, as probably due on the importation, based on its description in the invoice and entry tendered by the importer. As indicated, these duties are provisional and tentative only, and are subject to change after appraisement and examination of the merchandise. Section 2869 Revised Statutes and Paragraph Y, Section III, Act of October 3, 1913. (Chapter VI, Section 7.) (Chapter XXIII, Section 4.)

Regular Duties

SEC. 2. Should the appraisement and examination of the merchandise confirm the correctness of the Collector's estimate as to the probable rate and amount of duties chargeable on the importation, based on its invoice and entry description, the duties so provisionally estimated become fixed and determined, and constitute the *regular duties* due on the importation.

Increased Duties

SEC. 3. If the appraisement and examination of the merchandise necessitates the assessment of further duties on liquidation than those provisionally

estimated as due on the entry by the Collector, either through an increase in the rate of duty chargeable, or through an advance in the entered value of the merchandise on appraisement, the further duties so chargeable constitute what are generally designated the *increased duties* due on the merchandise involved.

Additional Duties

SEC. 4. Additional duties are those imposed under Paragraph I, Section III, Act of October 3, 1913, in consequence of the undervaluation of the merchandise on entry.

They are additional to the regular and increased duties described under the two preceding sections, and accrue on the basis of one per centum of the total appraised value of the merchandise for each one per centum that such appraised value exceeds the value declared in the entry.

They cannot be remitted except when arising from a manifest clerical error. Neither can they be waived or refunded on re-exportation of the merchandise involved. (Chapter VII, Section 7.)

Liquidated Duties

SEC. 5. Liquidated duties are those ascertained by the Collector on the final liquidation of the entry to be due on the merchandise involved. They may constitute the regular duties, regular and increased duties, or regular, increased and additional duties, as the case may be. (Paragraph N, Section III, Act of October 3, 1913.) (Chapter VIII, Section 1.)

Reliquidated Duties

SEC. 6. Reliquidated duties are those ascertained by the Collector to be due upon a reliquidation of the entry, either for the purpose of assessing greater duties pursuant to the provisions of Section 21, Act of June 22, 1874 (Chapter XXII, Section 2), or for the purpose of refunding to the importers duties found upon appeal to have been exacted in excess. (Paragraph Y, Section III, Act of October 3, 1913.) (Chapter XXIII, Section 4.)

Discriminating Duties

SEC. 7. Discriminating duties are those imposed upon goods, wares and merchandise imported in vessels not of the United States under certain contingencies outlined in Paragraph J, Subsection 1, Section IV of the Act of October 3, 1913, which provides:

“J. Subsection 1. That a discriminating duty of 10 per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States, or which being the production or manufacture of any foreign country not contiguous to the United States, shall come into the United States from such contiguous country; but this discriminating duty shall not apply to goods, wares, or merchandise which shall be imported in vessels not of the United States entitled at the time of such importation by treaty or convention or Act of Congress to be entered in the ports of the United States on payment of the same duties as shall then be payable on goods, wares, and merchandise imported in vessels of the United States, nor to such foreign products or manufactures as shall be imported from such contiguous countries in the usual course of strictly retail trade.”

As this subsection has been repealed in part (T. D. 35206), and as the other contingencies referred to have not arisen, no discriminating duties have been imposed thereunder.

A discrimination in duties is also made under Paragraph J, Subsection 7, Section IV of the Act of October 3, 1913, in favor of goods, wares and merchandise imported in vessels of the United States, it being provided:

“J. Subsection 7. That a discount of 5 per centum on all duties imposed by this Act shall be allowed on such goods, wares, and merchandise as shall be imported in vessels admitted to registration under the laws of the United States: *Provided*, That nothing in this subsection shall be so construed as to abrogate or in any manner impair or affect the provisions of any treaty concluded between the United States and any foreign nation.”

As to this provision it has been held by the Supreme Court of the United States (T. D. 37104) that the special grant of a discount of five per centum conferred under the first part of this subsection cannot be given without impairing or affecting the provisions of existing treaties between the United States and foreign nations, and that therefore the special discount so granted becomes inoperative. No such discount of duties is therefore allowed.

Countervailing Duties

SEC. 8. Countervailing duties are those additional or increased duties imposed on merchandise imported from foreign countries or dependencies as to which a special bounty or grant has been bestowed on the exportation thereof. (Paragraph E, Section IV, Act of October 3, 1913.) (Chapter III, Section 27.)

Preferential Duties

SEC. 9. Under Article II of the Cuban Reciprocity Convention of December 11, 1902, a reduction of twenty per centum of the rates of duty chargeable against such importations by tariff

schedules existing at the time of importation is granted to importations the product of the soil or industry of the Republic of Cuba.

By Article VIII of that Convention such reduction of duties is declared to be *preferential* in respect to all like imports from other countries. (Chapter XXXV, Section 2.)

Preferential treatment is also bestowed upon importations from the Philippine Islands by Paragraph C of Section IV of the Tariff Act of October 3, 1913. (Chapter XXXV, Section 4.)

Special Duties

SEC. 10. Special duties are those imposed under so much of the Act of September 8, 1916, as provides:

“That if any article produced in a foreign country is imported into the United States under any agreement, understanding, or condition that the importer thereof or any other person in the United States shall not use, purchase, or deal in, or shall be restricted in his using, purchasing, or dealing in, the articles of any other person, there shall be levied, collected, and paid thereon, in addition to the duty otherwise imposed by law, a *special duty* equal to double the amount of such duty: (Chapter XLII, Section 2.)

Ad Valorem Duties

SEC. 11. Ad valorem duties are those assessed upon imported merchandise at a given rate per cent. upon its appraised, or dutiable value.

Specific Duties

SEC. 12. Specific duties are those chargeable upon imported merchandise by quantity, weight or measure, without regard to value.

Mixed or Compound Duties

SEC. 13. Where imported merchandise is subject to both ad valorem and specific duties, the duties so chargeable are said to constitute *mixed* or *compound duties*. The Tariff Act of October 3, 1913, provides for the assessment of ad valorem duties, specific and mixed duties.

CHAPTER XIII.

TARIFF CLASSIFICATION.

Commercial Designation

SEC. 1. Tariff schedules are usually so framed as to place certain specified articles on the dutiable list, while others are designated as entitled to entry free of duty, when imported into the United States from foreign countries. As such schedules therefore necessarily deal with commerce, it has become well established :

That for the purpose of tariff classification the commercial designation of the article imported is controlling.

That the commercial designation has reference to its designation as bought and sold in the usual wholesale trade of this country at the time the Tariff Act under consideration became operative.

That the commercial designation is prevailing over botanical, chemical or scientific designations.

That the commercial designation must be the result of established usage in commerce and trade, and that such usage must be definite, uniform and general, and not partial, local or personal.

That in the absence of commercial designation the common meaning of the words is controlling.

That where a foreign commercial or trade designation is well known in the United States and no different appellation exists in domestic use here the foreign designation is controlling.

Use

SEC. 2. Tariff Acts frequently contain provisions such as "chiefly used for," "commonly or generally used for," "fit only for use as," "suitable for," etc. Such designations have been very prolific sources of litigation, as a wide field for the introduction of evidence is presented thereby. As to such designations it is well established:

That in determining the *chief use* more attention is to be given to the course of trade in the original distribution of the goods among those who import them than to the guesses of individuals as to the various uses to which the articles may be put by individual consumers.

That the *use* has reference to the use at the time the Tariff Act involved became operative, and that it contemplates an actual use; where, however, the use of an article determines its classification, new uses to which the article becomes adapted in the progress of manufacture and in the development of new industries may operate to change the classification which has previously prevailed.

That the chief or predominant use is that use which in ordinary language is so called and is controlling, although the article may be, commonly, generally and practically, and not merely exceptionally, used for other purposes.

That where an article can be used for various purposes, but has become known to commerce by a trade name, the outgrowth of use in one particular industry, its commercial designation is controlling.

That where an article is claimed to be *fit for use as* it is not sufficient to show that the article is fit for such use; but that it is commonly used for that purpose. On the other hand, where it is claimed that an article is exclusively fit for use for a specified purpose it must be shown beyond a reasonable doubt that it is not adaptable for other uses.

That an article is *suitable for* certain specified purposes if it is practically fit or appropriate for such use as indicated by the common experience of those engaged in the particular industry.

Manufactures

SEC. 3. In the framing of tariff schedules provision is frequently made for the assessment of duties on "manufactures of," "manufactures composed wholly or in part of," "manufactures composed wholly or in chief value of," etc. It is well settled:

That the term *manufacture* as used in the tariff comprehends an article of commerce upon which labor has been expended for the purpose of creating a new and different article, having a distinctive name, character and use other than that pertaining to the article from which produced.

That the term *Article* as used in the tariff is not to be restricted to articles put in a condition for final use, but is used in a broad sense and covers equally things manufactured, things unmanufactured, and things partially manufactured; thus it may happen that the *finished manufacture* of one industry may become an *article* for further manufacture in another industry.

Tariff Construction

SEC. 4. It frequently becomes a matter of considerable difficulty to determine the particular paragraph and rate of duty applicable to an importation. The following rules of construction may be considered as well settled after many judicial interpretations:

First. That the commercial designation of the article prevails over all others where such designation is "definite, uniform and general, and not partial, local or personal."

Second. That in the absence of a commercial designation the ordinary or common designation is prevailing, and in that case the more special or particular description predominates over those more general or less definite.

Third. That in the classification of merchandise under enumerations by descriptive component materials, the component material of chief value will determine the rate of duty, it being specifically provided by Paragraph 386 of the Tariff Act of October 3, 1913, that:

"The words 'component material of chief value,' wherever used in this section, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article."

Fourth. If governed by *use* (in the absence of specific provisions to the contrary), the chief or predominant use will generally govern.

Fifth. If none of the foregoing rules apply, the next resort must be the *similitude clause*, it being provided by Paragraph 386 of the Tariff Act of October 3, 1913:

"That each and every imported article, not enumerated in this section, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this section as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such non-enumerated articles the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty."

The term *not enumerated* as here used has reference to articles not enumerated in the tariff by commercial designation or trade names; to articles not enumerated by descriptive component materials or processes of manufacture, and to articles not enumerated, according to the uses to which they may be applied, as set forth in the preceding sections of this Chapter.

Sixth. If none of these rules of construction are applicable, the last resort, after exhausting all others, is the general "catch-all clause,"

it being provided by Paragraph 385 of the Tariff Act of October 3, 1913:

“That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles not enumerated or provided for in this section, a duty of 10 per centum ad valorem, and on all articles manufactured, in whole or in part, not provided for in this section, a duty of 15 per centum ad valorem.”

It is further provided by Paragraph 386 of the Tariff Act of October 3, 1913, that:

“On articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words ‘component material of chief value,’ wherever used in this section, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.”

CHAPTER XIV

THE ENTRY FOR WAREHOUSE

Public Stores

SEC. 1. It is provided by Section 2954 of the Revised Statutes that:

“The Secretary of the Treasury may, at his discretion, lease such warehouses as he deems necessary, for the storage of unclaimed goods; or goods which for any other reason are required by law to be stored by the Government.”

The one package in ten out of every invoice, or more, designated for examination by the appraiser is forwarded to a warehouse of this class. Such Government warehouses are designated “Public Stores.” (Article 709, Customs Regulations, 1915.)

Private Bonded Warehouses

SEC. 2. By Section 2960 of the Revised Statutes it is provided that:

“Private bonded warehouses shall be used solely for the purpose of storing warehoused merchandise, and shall be previously approved by the Secretary of the Treasury, and be placed in charge of a proper officer of the customs, who, together with the owner and proprietor of the warehouse, shall have the joint custody of all the merchandise stored in the warehouse; and all the labor on the merchandise so stored must be performed by the owner or proprietor of the warehouse, under the supervision of the officer of customs in charge of the same, at the expense of the owner or proprietor.”

The examination packages having been forwarded to the Public Stores, in conformity with Section 2901 of the Revised Statutes heretofore

cited, for examination and appraisement (Chapter VI, Section 10), the balance of the importation is forwarded to the private bonded warehouse designated by the importer on his warehouse entry in accordance with Section 2962 of the Revised Statutes, which provides that:

“Any merchandise subject to duty, with the exception of perishable articles, also gunpowder, and other explosive substances, except firecrackers, which shall have been duly entered and bonded for warehousing, in conformity with existing laws, may be deposited, at the option of the owner, importer, consignee, or agent, at his expense and risk, in any public warehouse owned, or leased by the United States, or in the private warehouse of the importer, the same being used exclusively for the storage of warehoused merchandise of his own importation or to his consignment, or in a private warehouse used by the owner, occupant, or lessee, as a general warehouse for the storage of warehoused merchandise; such place of storage to be designated on the warehouse-entry at the time of entering such merchandise at the custom-house.”

Duties Chargeable at Time of Withdrawal.

SEC. 3. Under Paragraph S of Section III of the Tariff Act of October 3, 1913, it is further provided that:

“Any merchandise deposited in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles.”

Weight at Which Dutiable

SEC. 4. It is also provided by Paragraph Q of Section IV of the Tariff Act of October 3, 1913:

“That on and after the day when this Act shall go into effect all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no

permit for delivery to the importer or his agent has been issued, shall be subjected to the duties imposed by this Act and to no other duty, upon the entry or the withdrawal thereof: *Provided*, That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse, said duties shall be levied and collected upon the weight of such merchandise at the time of its entry."

Liquidation of the Warehouse Entry

SEC. 5. The merchandise having been duly weighed, measured, or gauged, and examined, and appraised, as the necessities of the case may require, the Collector of Customs will ascertain and determine the amount of the duties chargeable thereon (subject, however, to the importer's right to demand a reappraisement if dissatisfied with the appraising officer's findings of value), and will liquidate the entry accordingly. The entry having been duly liquidated, the importer, if dissatisfied with the Collector's ascertainment as to the rate and amount of duties chargeable on the merchandise imported, may call for a review by protest in like manner as in the case of goods entered for consumption. (Chapter VIII, Section 5.)

Goods Not Duly Entered

SEC. 6. Section 2963 of the Revised Statutes provides that:

"When merchandise imported into the United States has not been entered in pursuance of the provisions of any act regulating imports and tonnage, the same shall be deposited in the public warehouse, and shall there remain, at the expense and risk of the owner, until such invoice is produced. Nothing herein contained shall be understood to prohibit the sale of such quantities of merchandise so stored as may be necessary to discharge the duties thereon, and all intervening charges, at the time or times when such duties shall become due and payable."

Such warehouses, or parts thereof, used exclusively for the storage of seized and unclaimed merchandise are designated "General Order Stores." (Article 709, Customs Regulations, 1915.)

Unclaimed Merchandise

SEC. 7. In cases of failure or neglect to pay duties it is provided by Section 2964 of the Revised Statutes that:

"In all cases of failure or neglect to pay the duties within the period allowed by law to the importer to make entry thereof, or whenever the owner, importer, or consignee shall make entry for warehousing the same, in writing, in such form and supported by such proof as shall be prescribed by the Secretary of the Treasury, the merchandise shall be taken possession of by the collector, and deposited in the public stores, or in other stores to be agreed on by the collector or chief revenue officer of the port, and the importer, owner or consignee, such stores to be secured under the joint locks of the inspector and importer, there to be kept, with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent, and subject at all times to their order, upon payment of the proper duties and expenses, to be ascertained on due entry thereof for warehousing, and to be secured by a bond of the owner, importer, or consignee, with surety to the satisfaction of the collector, in double the amount of the duties, and in such form as the Secretary of the Treasury shall prescribe."

Storage of Unclaimed Merchandise

SEC. 8. In regard to the storing of unclaimed merchandise, it is provided by Section 2965 of the Revised Statutes that:

"Unclaimed merchandise required by existing laws to be taken possession of by collectors of the customs may be stored in any public warehouse owned or leased by the United States, or in any private bonded warehouse authorized by this Title, and all charges for storage, labor, and other expenses accruing on such merchandise, not to exceed in any case the regular rates for such objects at the port in question, must be paid before delivery of the goods on due entry thereof by the claimant or owner; or if sold as unclaimed goods, to realize the import duties, the charges shall be paid by the collector out of the proceeds of the sale

thereof before paying such proceeds into the Treasury as required by existing laws."

Sale of Abandoned Goods

SEC. 9. As to the sale of abandoned goods, it is provided by Section 2971 of the Revised Statutes that:

"All merchandise which may be deposited in public store or bonded warehouse may be withdrawn by the owner for exportation to foreign countries; or may be transhipped to any port of the Pacific or western coast of the United States at any time before the expiration of three years from the date of original importation; such goods on arrival at a Pacific or western port to be subject to the same rules and regulations as if originally imported there. Any goods remaining in public store or bonded warehouse beyond three years shall be regarded as abandoned to the Government, and sold under such regulations as the Secretary of the Treasury may prescribe, and the proceeds paid into the Treasury. In computing this period of three years, if such exportation or transhipment of any merchandise shall, whether for the whole or any part of the term of three years, have been prevented by reason of any order of the President, the time during which such exportation for transhipment of such merchandise shall have been prevented shall be excluded from the computation. Merchandise withdrawn for exportation shall be subject only to the payment of such storage and charges as may be due thereon."

Distribution of Proceeds of Sale of Abandoned Goods

SEC. 10. In regard to the distribution of the proceeds of sale of goods sold after remaining in public store or bonded warehouse beyond the three-year period, it is provided by Section 2972 of the Revised Statutes that:

"The Secretary of the Treasury, in case of any sale of merchandise remaining in public store, may pay to the owner, the consignee, or agent of such merchandise, the proceeds thereof, after deducting duties, charges, and expenses, in conformity with the provision relating to the sale of merchandise remaining in a warehouse for more than one year."

Sale of Unclaimed Goods After One Year

SEC. 11. Unclaimed merchandise which shall remain in public store beyond one year, without the payment of duties and charges thereon, may be disposed of in accordance with Section 2973 of the Revised Statutes, which provides that:

"If any merchandise shall remain in public store beyond one year, without payment of the duties and charges thereon, except as hereinbefore provided, then such merchandise shall be appraised by the appraisers, if there be any at such port, and if none, then by two merchants to be designated and sworn by the collector for that purpose, and sold by the collector at public auction, on due public notice thereof being first given, in the manner and for the time to be prescribed by a general regulation of the Treasury Department. At such public sale, distinct printed catalogues descriptive of such merchandise, with the appraised value affixed thereto, shall be distributed among the persons desirous of purchasing, to inspect the quality of such merchandise. The proceeds of such sales, after deducting the usual rate of storage at the port in question, with all other charges and expenses, including duties, shall be paid over to the owner, importer, consignee, or agent, and proper receipts taken for the same."

Distribution of Proceeds of Sale of Unclaimed Goods

SEC. 12. The distribution of the proceeds of sale of unclaimed goods is covered by Section 2974 of the Revised Statutes, which provides that:

"The overplus, if any there be, of the proceeds of sales, after the payment of storage, charges, expenses, and duties, remaining unclaimed for the space of ten days after such sales, shall be paid by the collector into the Treasury of the United States; and the collector shall transmit to the Treasury Department, with the overplus, a copy of the inventory, appraisement, and account of sales, specifying the marks, numbers, and descriptions of the packages sold, their contents, and appraised value, the name of the vessel and master in which, and of the port whence, it was imported, and the time when, and the name of the person to whom such merchandise was consigned in the manifest, and the duties and charges to which the several consignments were respectively subject; and the receipt or certificate of the collector shall exonerate the master of any vessel in which such merchan-

dise was imported, from all claim of the owner thereof, who shall, nevertheless, on due proof of his interest, be entitled to receive from the Treasury the amount of overplus paid into the same under the provisions of this Title."

Perishable Merchandise—Sale of

SEC. 13. Warehoused merchandise of a perishable nature may be disposed of forthwith under Section 2975 of the Revised Statutes, which provides that:

"All merchandise of a perishable nature, and all gunpowder and explosive substances, except firecrackers, deposited in any public or private bonded warehouse, shall be sold forthwith."

Unclaimed Merchandise Liable to Depreciation—Sale of

SEC. 14. Merchandise in public warehouse, if unclaimed and not under bond, if subject to depreciation, may be disposed of under Section 2976 of the Revised Statutes, which provides that:

"Any collector of customs is authorized, under such directions and regulations as may be prescribed by the Secretary of the Treasury, to sell, upon due notice, at public auction, any unclaimed merchandise deposited in public warehouse whenever the same may from depreciation in value, damage, leakage, or other cause, in the opinion of such collector, be likely to prove insufficient, on a sale thereof, to pay the duties, storage, and other charges if suffered to remain in public store for the period allowed by law in the case of unclaimed merchandise."

Importer's Liability for Duties Under His Bond

SEC. 15. Should the proceeds of sale of goods remaining in warehouse beyond three years prove insufficient to pay the storage, charges, expenses and duties to which they may be subject, the importer is liable for any deficit under his warehouse

bond given at the time of the entry of the goods for warehouse, and suit to recover such amount may be brought by the United States. (Section 2962, Revised Statutes.) (Chapter XIV, Section 2.)

CHAPTER XV

THE WITHDRAWAL FROM WAREHOUSE

Manner of Withdrawal

SEC. 1. In regard to the manner of the withdrawal from bonded warehouse, it is provided by Section 2980 of the Revised Statutes that:

“No merchandise shall be withdrawn from any warehouse in which it may be deposited, in a less quantity than in an entire package, bale, cask or box, unless in bulk; nor shall merchandise so imported in bulk be delivered, except in the whole quantity of each parcel, or in a quantity not less than one ton weight, unless by special authority of the Secretary of the Treasury.”

As heretofore stated, merchandise in bonded warehouse may be withdrawn for consumption in the United States at any time within three years from the date of original importation. (Paragraph S, Section III, of the Act of October 3, 1913.) (Chapter XIV, Section 3.)

Rewarehouse Entry

SEC. 2. Imported merchandise duly warehoused at the port of first arrival may also be withdrawn for rewarehousing in another collection district in accordance with Section 3000 of the Revised Statutes, which provides that:

“Any merchandise, duly entered for warehousing, may be withdrawn under bond, without payment of the duties, from a bonded warehouse in any collection district, and be transported to a bonded warehouse in any other collection district, and rewarehoused thereat; and any such merchandise may be so transported to its destination wholly by land, or wholly by water, or partially by land and partially by water, over such routes as the

Secretary of the Treasury may prescribe, and may likewise be conveyed over any foreign territory, the government of which may have, or shall by treaty stipulations grant, a free right of way over such territory."

In such cases the duties accrue under the warehouse bond filed at the port of first arrival, and are accordingly liquidated and assessed at that port.

If the importer is dissatisfied with the appraisement as made by the appraising officer at that port, or if he is dissatisfied with the collector's ascertainment and liquidation of the duties, he must pursue his remedy by reappraisement or by protest, as the case may be, at the port of first arrival in the manner and form and within the statutory time provided for under Paragraphs M and N of Section III of the Tariff Act of October 3, 1913. (Chapter VII, Section 8.) (Chapter VIII, Section 5.)

Withdrawal for Export

SEC. 3. Merchandise duly warehoused may be withdrawn from warehouse for exportation to foreign countries within three years from the date of original importation under Section 2971 of the Revised Statutes heretofore cited. (Chapter XIV, Section 9.)

Exportation from Warehouse After Duties Have Been Paid

SEC. 4. As to merchandise remaining in warehouse *after the payment of duties*, it is provided by Section 2977 of the Revised Statutes that:

"Merchandise upon which duties have been paid may remain in warehouse in custody of the officers of the customs at the expense and risk of the owners of such merchandise, and if exported directly from such custody to a foreign country within three years, shall be entitled to return duties. But proper evi-

dence of such merchandise having been landed abroad shall be furnished to the collector by the importer, and one per centum of the duties shall be retained by the Government."

Exportation from Warehouse Where Duties Have Not Been Paid

SEC. 5. As to merchandise on which duties *have not been paid*, it is provided by Section 2979 of the Revised Statutes that:

"If the owner, importer, consignee, or agent of any merchandise on which the duties have not been paid, shall give to the collector satisfactory security that the merchandise shall be landed out of the jurisdiction of the United States, in the manner required by the laws relating to exportations for the benefit of drawback, the collector and naval officer, if any, on an entry to re-export the same, shall, upon payment of the appropriate expenses, permit the merchandise, under the inspection of the proper officers, to be shipped without the payment of any duties thereon."

Restrictive Provisions

SEC. 6. Bearing on the withdrawal for export under bond, certain restrictions are provided for by the following Sections of the Revised Statutes:

Exportation in Original Packages

SEC. 7. It is provided by Section 3016 of the Revised Statutes that:

"No merchandise imported shall be entitled to a drawback of the duties paid, unless the duties so paid shall amount to fifty dollars at least; nor unless they shall be exported in the original casks, cases, chests, boxes, trunks, or other packages, in which they were imported, without diminution or change of the articles which were therein contained at the time of importation, in quantity, quality, or value, necessary or unavoidable wastage or damage only excepted."

Statutory Limitations

SEC. 8. It is provided by Section 3017 of the Revised Statutes that:

“No drawback of the duties shall be allowed on merchandise entitled to debenture under existing laws, unless such merchandise shall be exported from the United States within three years from the date of the importation of the same. One per centum on the amount of drawbacks allowed shall be retained for the use of the United States by the collectors paying such drawbacks, respectively.”

Drugs and Chemicals

SEC. 9. It is provided by Section 3018 of the Revised Statutes that:

“All drugs, medicines, and chemical preparations entered for exportation and deposited in warehouse or public store, may be exported by the owner thereof in the original package, or otherwise, subject to such regulations as shall be prescribed by the Secretary of the Treasury.”

Exportation in Packages

SEC. 10. It is provided by Section 3028 of the Revised Statutes that:

“Where articles are exported in bulk they shall be exported in the packages, if any, in which they were landed; for which purpose the officer delivering the same shall return the packages they may be put into, if any, with their marks and numbers, and they shall not be entitled to drawback, unless exported in such packages, which shall be deemed the packages of original importation nor unless they fully agree with the return made by the officer.”

Liquors and Sugars

SEC. 11. It is provided by Section 3029 of the Revised Statutes that:

“It shall be lawful for the exporter of any liquors in casks, or any unrefined sugars, to fill up the casks or packages out of other casks or packages included in the same original importation, or into new casks or packages corresponding therewith, to be marked and numbered as the original casks or packages, in case the original casks or packages shall, in the opinion of the officer appointed to examine the same, be so injured as to be rendered unfit for exportation, and in no other case. The filling up or changing package must, however, be done under the inspection of a proper officer, appointed for that purpose by the collector and naval officer, where any, of the port from which such

liquors or unrefined sugars are intended to be exported; and the drawback on articles so filled up, or of which the packages have been changed, shall not be allowed without such inspection."

Repacking

SEC. 12. It is provided by Section 3030 of the Revised Statutes that:

"When the owner, importer, consignee, or agent, of any merchandise entitled to debenture, may wish to transfer the same into packages, other than those in which the merchandise was originally imported, the collector of the port where the same may be shall permit the transfer to be made, if necessary for the safety or preservation thereof."

Debentures—To Whom Payable

SEC. 13. It is provided by Section 3038 of the Revised Statutes that:

"All debentures shall be issued and made payable to the original importer of the merchandise, entered for exportation, whenever the same shall be requested in writing, by the exporter, and not otherwise. In respect to any merchandise, on which the duties shall have been paid prior to an entry for exportation, the debenture for the amount of the drawback of such duties shall be made payable in fifteen days, to be computed from the time of signing the bond, to be given as hereinafter directed."

Debentures Assignable

SEC. 14. It is provided by Section 3049 of the Revised Statutes that:

"Debentures shall be assignable by delivery and indorsement of the parties who may receive the same."

Bond for Delivery at a Foreign Port

SEC. 15. It is provided by Section 3043 of the Revised Statutes that:

"Before the receipt of any debenture, in case of exportation from the district of original importation, and in case of exportation from any other district before the receipt of any such certificate, as is hereinbefore required to be granted, the person

applying for such debenture or certificate shall, previous to such receipt, and before the clearance of the vessel in which the merchandise was laden for exportation, give bond, with one or more sureties, to the satisfaction of the collector, who is to grant such debenture or certificate, as the case may be, in a sum equal to double the amount of the sum for which such debenture or certificate is granted, conditioned that such merchandise, or any part thereof, shall not be relanded in any port within the limits of the United States, and that the exporter shall produce, within the time herein limited, the proofs and certificates required of such merchandise having been delivered without such limits."

Discharge of Bond on Landing Certificate

SEC. 16. It is provided by Section 3044 of the Revised Statutes that:

"All bonds which may be given for any merchandise exported from the United States, and on which any drawback of duties or allowance shall be payable, in virtue of such exportation, shall and may be discharged, and not otherwise, by producing within one year from the date thereof, if the exportation be made to any port of Europe or America, or within two years, if made to any part of Asia or Africa, a certificate under the hand of the consignee at the foreign port to whom the merchandise shall have been addressed, therein particularly setting forth and describing the articles so exported, their marks, numbers, description of packages, the number thereof, and their actual contents, and declaring that the same have been received by them from on board the vessel, specifying the names of the master and vessel from which they were so received; and where such merchandise is not consigned or addressed to any particular person at the foreign port to which the vessel is destined, or may arrive, but where the master, or other person on board such vessel may be the consignee of such merchandise, a certificate from the person to whom such merchandise may be sold or delivered, by such master or other person, shall be produced to the same effect as that required if the person receiving the same were originally intended to be the consignee thereof."

Consular Certificate of Landing

SEC. 17. It is provided by Section 3045 of the Revised Statutes that:

"In addition to such certificate, it shall be necessary to produce a certificate under the hand and seal of the consul or agent of the United States, residing at the place, declaring either that

the facts stated in the certificate of such consignee, or other person, are to his knowledge true, or that such certificate is deserving of full faith and credit; which certificates of the consignee, or other person, and consul or agent, shall, in all cases, as respects the landing or delivery of the merchandise, be confirmed by the oath of the master and mate, if living, or, in case of their death, by the oath of the two principal surviving officers of the vessel in which the exportation shall be made. Where there is no consul or agent of the United States residing at the place of delivery, the certificate of the consignee, or other person hereinbefore required, shall be confirmed by the certificate of two reputable American merchants residing at the place, or if there are no such American merchants, then by the certificate of two reputable foreign merchants, testifying that the several facts stated in such consignee or other person's certificate, are, to their knowledge, just and true, or that such certificate is, in their opinion, worthy of full faith and credit; and such certificate shall also be supported by the oath of the master and mate, or other principal officers of the vessel, in manner as before prescribed. The oath of the master and mate, or other principal officers, shall, in all cases, when taken at a foreign port, be taken and subscribed before the consul or agent of the United States residing at such foreign port, if any such consul or agent reside thereat."

Discharge of Bond on Other Proof

SEC. 18. It is provided by Section 3047 of the Revised Statutes that:

"In cases of loss by sea, or by capture or other unavoidable accident, or when, from the nature of the trade, the proofs and certificates before required are not, and cannot be, procured, the exporter shall be allowed to adduce to the collector of the port of exportation such other proofs as they may have, and as the nature of the case will admit; which proofs shall, with a statement of all the circumstances attending the transaction within the knowledge of such collector, be transmitted to the Secretary of the Treasury, who shall have power to allow a further reasonable time for obtaining such proofs; or if he be satisfied with the truth and validity of the proofs adduced, to direct the bond of such exporter to be canceled. If the amount of such bond shall not exceed the penal sum of two hundred dollars, the collector, with the naval officer, where there is one, and alone, where there is none, may, pursuant to such rules as shall be prescribed by the Secretary of the Treasury, admit such proof as may be adduced; and, if they deem the same satisfactory, cancel such bond accordingly."

Debentures Receivable in Payment for Duties

SEC. 19. It is provided by Section 3048 of the Revised Statutes that:

“So much money as may be necessary for the payment of debentures or drawbacks and allowances which may be authorized and payable, is hereby appropriated for that purpose out of any money in the Treasury, to be expended under the direction of the Secretary of that Department, according to the laws authorizing debentures or drawbacks and allowances. The collectors of the customs shall be the disbursing agents to pay such debentures, drawbacks, and allowances. All debenture certificates issued according to law shall be received in payment of duties at the custom-house where the same have been issued, the laws regulating drawbacks having been complied with.”

CHAPTER XVI

TRANSPORTATION IN BOND

Withdrawal of Merchandise from Warehouse in One Collection District for Rewarehousing in Another District.

SEC. 1. The withdrawal of merchandise from warehouse in one collection district for rewarehousing in another district is provided for by Section 3000 of the Revised Statutes heretofore cited. (Chapter XV, Section 2.)

Penalty for Failure to Transport—Form of Bond

SEC. 2. In regard to the form of bond and the penalty for failure to transport it is provided by Section 3001 of the Revised Statutes that:

“The Secretary of the Treasury shall prescribe the form of the bond to be given for the transportation of merchandise from a port in one collection district to a port in another collection district as provided in the preceding section; also the time for such delivery, and for a failure to transport and deliver within the time limited any such bonded merchandise to the collector at the designated port, a duty of double the amount to which such merchandise would be liable shall be collected, which duty shall be secured by such bond, or the merchandise may be seized and forfeited for such failure, and any steam or other vessel, transporting such bonded merchandise, the master, owner, or conductor of which shall fail to deliver the same to the collector at the designated port, shall be liable to seizure and forfeiture. And the Secretary of the Treasury is hereby authorized to remit, in whole or in part, on such conditions, and under such regulations, not inconsistent with law, as he may prescribe, the additional duty secured by the bond given for the transportation of merchandise from a port in another collection district prescribed by the preceding section: *Provided*, That it shall be proved to

the satisfaction of the Secretary of the Treasury that the failure to transport and deliver the merchandise aforesaid according to the conditions of the bonds occurred without willful negligence or fraudulent intent on the part of the obligors.”

*Bonded Merchandise Destined for British
Provinces or Mexico*

SEC. 3. In regard to the transportation in bond across the territory of the United States of merchandise destined for the British provinces or Mexico, it is provided by Section 3005 of the Revised Statutes that:

“All merchandise arriving at the ports of New York, Boston, Portland in Maine, or any port specially designated by the Secretary of the Treasury, and destined for places in the adjacent British provinces, or arriving at the port of Brownsville in Texas, or any other port specially designated by the Secretary of the Treasury, and destined for places in the republic of Mexico, may be entered at the custom-house, and conveyed, in transit, through the territory of the United States, without the payment of duties, under such regulations as the Secretary of the Treasury may prescribe.”

*Transportation in Bond Over Foreign Contiguous
Territory*

SEC. 4. In regard to the transportation in bond, over foreign contiguous territory, of merchandise from one port in the United States to another port in the United States, it is provided by Section 3006 of the Revised Statutes that:

“Imported merchandise in bond, or duty paid, and products or manufactures of the United States, may, with the consent of the proper authorities of the British provinces or republic of Mexico, be transported from one port of the United States to another port therein, over the territory of such provinces or republic, by such routes, and under such rules, regulations, and conditions as the Secretary of the Treasury may prescribe; and the merchandise so transported shall, upon arrival in the United States from such provinces or republics, be treated in regard to the liability to our exemption from duty, or tax, as if the transporta-

tion had taken place entirely within the limits of the United States."

THE IMMEDIATE TRANSPORTATION ACT

Ports from Which Dutiable Merchandise May Be Transported Without Appraisement

SEC. 5. By the Act of June 10, 1880, it is provided:

SEC. I. "That when any merchandise, other than explosive articles, and articles in bulk not provided for in Section 5 of this act, imported at the ports of New York, Philadelphia, Boston, Baltimore, Portland, and Bath, in Maine, Chicago, Port Huron, Detroit, New Orleans, Norfolk, Charleston, Savannah, Mobile, Galveston, Pensacola, Florida, Cleveland, Toledo and San Francisco, shall appear by invoice or bill of lading and manifest of the importing vessel to be consigned to and destined for either of the ports specified in the seventh section of this act, the collector at the port of arrival shall allow the said merchandise to be shipped immediately after the entry prescribed in section two of this act has been made."

By various Acts of Congress the privilege conferred by this Section has been extended to other ports. For a complete list of such ports, see Exhibit II, Appendix.

Entry of the Merchandise

SEC. II. "That the collector*at the port of first arrival shall retain in his office a permanent record of such merchandise so to be forwarded to the port of destination, and such record shall consist of a copy of the invoice and an entry whereon the duties shall be estimated as closely as possible on the merchandise so shipped, but no oaths shall be required on the said entry. Such merchandise shall not be subject to appraisement and liquidation of duties at the port of first arrival, but shall undergo such examination as the Secretary of the Treasury shall deem necessary to verify the invoice; and the same examination and appraisement thereof shall be required and had at the port of destination as would have been required at the port of first arrival if such merchandise had been entered for consumption or warehouse at such port."

Transportation by Designated Common Carriers

SEC. III. "That such merchandise shall be delivered to and transported by common carriers, to be designated for this purpose by the Secretary of the Treasury, and to and by none others; and such carriers shall be responsible to the United States as common carriers for the safe delivery of such merchandise to the collector at the port of its destination; and before any such carriers shall be permitted to receive and transport any such merchandise, they shall become bound to the United States in bonds of such form and amount, and with such conditions, not inconsistent with law, and such security as the Secretary of the Treasury shall require."

Invoices in Quadruplicate Required—How to Be Used

SEC. IV. "That Sections 2853 and 2855 of the Revised Statutes of the United States be, and the same are hereby, so amended as to require that all invoices of merchandise imported from any foreign country and intended to be transported without appraisement to any of the ports mentioned in the seventh section of this act, shall be made in quadruplicate; and that the consul, vice-consul, or commercial agent, to whom the same shall be produced, shall certify each of said quadruplicates under his hand and official seal in the manner required by section 2855 of the Revised Statutes, and shall then deliver to the person producing the same two of the quadruplicates, one to be used in making entry at the port of first arrival of the merchandise in the United States, and one to be used in making entry at the port of destination, file another in his office, there to be carefully preserved and as soon as practicable transmit the remaining one to the collector or surveyor of the port of final destination of the merchandise: *Provided, however,* That no additional fee shall be collected on account of any service performed under the requirements of this section."

Methods of Transportation

SEC. V. Amended by the Act of February 23, 1887, to read as follows:

"That merchandise transported under the provisions of this act shall be conveyed in cars, vessels or vehicles securely fastened with locks or seals, under the exclusive control of the officers of the customs; and merchandise may also be transported under the provisions of this act by express companies on passenger-trains, in safes, 'pouches' and trunks, which shall be of such size, char-

acter, and description and secured in such manner as shall be from time to time prescribed by the Secretary of the Treasury; and in cases where merchandise shall be imported in boxes or packages too large to be included within the safes, trunks, or 'pouches' as prescribed, such merchandise may be transported under the provisions of this act by such express companies, 'corded and sealed' in such manner as shall from time to time be prescribed by the Secretary of the Treasury; and 'passengers' baggage and effects arriving at any of the ports specified in section one of this act, shall appear by the manifest of the importing vessel, or other satisfactory evidence, to be destined to any of the ports specified in the seventh section, may also be transported by express companies under the provisions of this act to any of the ports specified in the seventh section thereof, in such manner and under such rules as the Secretary of the Treasury may prescribe: and merchandise such as pig lead, spiegel iron, scrap-iron, iron-ore, railroad-iron, and similar articles commonly transported upon platform or flat cars may be transported under the provisions of this act on flat cars; and the weight of such merchandise so transported shall be ascertained in all cases before shipment, and ordinary railroad seals (scales) may be used for such purposes; and inspectors shall be stationed at proper points along the designated routes, or upon any car, vessel, vehicle, or train, at the discretion of the Secretary of the Treasury, and at the expense of the companies, respectively. Such merchandise shall not be unladen or transhipped between the ports of first arrival and final destination, unless authorized by the regulations of the Secretary of the Treasury in cases which may arise from a difference in the gauge of railroads, or 'where the route is bonded for both land and water carriage,' or from accidents, or from legal intervention, or when, by reason of the length of the route, the cars, after due inspection by customs officers, shall be considered unsafe or unsuitable to proceed further, or from low water, ice, or other unavoidable obstruction to navigation; and in no case shall there be permitted any breaking of the original packages of such merchandise."

This section was again amended by the Act of February 2, 1899, so as to provide that:

"Section five of the Act approved June tenth, eighteen hundred and eighty, governing the immediate transportation of dutiable goods without appraisement, be, and the same is hereby, so amended as to allow common carriers bonded under the provisions of said Act, in instances where a sufficient quantity of such merchandise is not offered at the port of first arrival to fill an entire car, or compartment thereof, to forward such merchandise in cars not secured by the prescribed customs fastenings if the packages are corded and sealed, under regulations to be pre-

scribed by the Secretary of the Treasury; in all other respects the provisions of the Act referred to to remain in full force."

Direct Transfer from Importing Vessel

SEC. VI. "Amended by Act of July 2, 1884, to read as follows: That merchandise so destined for immediate transportation shall be transferred, under proper supervision, directly from the importing vessel to the car, vessel, or vehicle specified in the entry provided for in section two of this act."

Ports to Which Merchandise May Be Transported

SEC. VII. "That the privilege of immediate transportation shall extend to the ports of New York and Buffalo, in New York; Burlington, in Vermont; Boston, in Massachusetts; Providence and Newport, in Rhode Island; New Haven, Middletown and Hartford, in Connecticut; Philadelphia and Pittsburgh, in Pennsylvania; Baltimore, Crisfield and Annapolis, in Maryland; Wilmington and Seaford, in Delaware; Salem, Massachusetts; Georgetown, in the District of Columbia; Norfolk, Petersburg and Richmond, in Virginia; Wilmington and Newbern, in North Carolina; Charleston and Port Royal, in South Carolina; Savannah and Brunswick, in Georgia; New Orleans, in Louisiana; Portland and Bath, in Maine; Portsmouth, in New Hampshire; Chicago, Cairo, Alton and Quincy, in Illinois; Detroit, Port Huron and Grand Haven, in Michigan; Saint Louis, Kansas City and Saint Joseph, in Missouri; Saint Paul, in Minnesota; Cincinnati, Cleveland and Toledo, in Ohio; Milwaukee and Lacrosse, in Wisconsin; Louisville, in Kentucky; San Francisco, San Diego and Wilmington, in California; Portland, in Oregon; Memphis, Nashville and Knoxville, in Tennessee; Mobile, in Alabama; and Evansville, in Indiana; and Galveston, Houston, Brownsville, Corpus Christi and Indianola, in Texas; Omaha, in Nebraska; Duquesne, Burlington and Keokuk, in Iowa; Leavenworth, in Kansas; Tampa Bay, Fernandina, Jacksonville, Cedar Keys, Key West and Apalachicola, in Florida: *Provided*, That the privilege of transportation herein conferred shall not extend to any place at which there are not the necessary officers for the appraisement of merchandise and the collection of duties."

By various Acts of Congress the privilege conferred by this section has been extended to other ports. For a complete list, see Exhibit III, Appendix.

Repeal Provisions

SEC. VIII. "That sections twenty-nine hundred and ninety, twenty-nine hundred and ninety-one, twenty-nine hundred and ninety-two, twenty-nine hundred and ninety-three, twenty-nine hundred and ninety-four, twenty-nine hundred and ninety-five, twenty-nine hundred and ninety-six, twenty-nine hundred and ninety-seven of the Revised Statutes be and the same are hereby repealed."

Limitations on Time of Shipment

SEC. IX. "That no merchandise shall be shipped under the provisions of this act after such merchandise shall have been landed ten days from the importing vessel, and merchandise not entered within such time shall be sent to a bonded warehouse by the collector, as unclaimed, and held until regularly entered and appraised."

Liens for Freight on Imported Goods

SEC. X. "That whenever the proper officer of the customs shall be notified in writing of the existence of a lien for freight upon imported goods, wares, or merchandise in his custody, he shall, before delivering such goods, wares, or merchandise to the importer, owner, or consignee thereof, give seasonable notice to the party or parties claiming the lien; and the possession by the officers of the customs shall not affect the discharge of such lien, under such regulations as the Secretary of the Treasury may prescribe; and such officer may refuse the delivery of such merchandise from any public or bonded warehouse or other place in which the same shall be deposited, until proof to his satisfaction shall be produced that the freight thereon has been paid or secured; but the rights of the United States shall not be prejudiced thereby, nor shall the United States or its officers be in any manner liable for losses consequent upon such refusal to deliver. If merchandise so subject to a lien regarding which notice has been filed, shall be forfeited to the United States and sold, the freight due thereon shall be paid from the proceeds of such sale in the same manner as other charges and expenses authorized by law to be paid therefrom are paid."

As to liens for freight, it is further provided by the Act of May 21, 1896:

"That whenever the collector of the port of entry of the vessel, or other proper officer of the customs, shall be duly notified in writing of the existence of a lien for freight, charges, or contribution in general average upon imported goods, wares, or mer-

chandise in his custody, he shall, before delivering such goods, wares, or merchandise to the importer, owner, or consignee thereof for consumption, or to any vessel or vehicle for transportation or exportation, give seasonable notice to the party or parties claiming the lien; and the possession by the officers of the customs shall not affect the discharge of such lien, under such regulations as the Secretary of the Treasury may prescribe; and such officer shall refuse the delivery of such merchandise from any public or bonded warehouse or other place in which the same shall be deposited until proof to his satisfaction shall be produced that the freight, charges, or contribution in general average thereon has been paid or secured; but the rights of the United States shall not be prejudiced thereby, nor shall the United States or its officers be in any manner liable for losses consequent upon such refusal to deliver.

If merchandise so subject to a lien, regarding which notice has been filed, shall be forfeited to the United States and sold, the freight, charges, or contribution in general average due thereon shall be paid from the proceeds of such sale in the same manner as other charges and expenses authorized by law to be paid therefrom are paid."

Bonding of Common Carriers

SEC. 6. Under regulations prescribed by the Secretary of the Treasury (Article 659 of the Customs Regulations, 1915), common carriers desiring to transport merchandise in bond must execute a bond in the penal sum of \$100,000, conditioned that they will safely transport, report and deliver the merchandise entrusted to their care under the statutes, and in case of failure to so transport, report and deliver, shall pay to the United States as liquidated damages an amount equal to the *value* of the *non-dutiable* merchandise not so transported, reported and delivered, the damages on any one shipment not to exceed \$25, and shall pay an amount equal to the *duties* on *dutiable* merchandise not so transported, reported and delivered except where delivery shall have been made to the *ultimate consignee or owner* instead of to the collector or other proper officer of the customs, in which case an

amount equal to *twice* the duties shall be paid, together with all costs, charges and expenses caused by the failure to make such transportation, report and delivery.

The bonding of such of the common carriers as are operating under Federal control during the period of the war and for twenty-one months thereafter, has been taken over by the Director-General of Railroads, who has duly executed a bond for the transportation of merchandise in customs custody by lines under Federal control, and for the lading and unlading of merchandise under the provisions of the Act of February 13, 1911. (T. D. 37747 of August 30, 1918.)

CHAPTER XVII

MANUFACTURE FOR EXPORT UNDER BOND

No Provisions for Free Ports or Free Zones

SEC. 1. The laws of the United States make no provision for free ports or free zones, similar to those existing in foreign countries.

Merchandise may not, therefore, be imported from abroad without becoming subject to the requirements of the invoice and entry provided for under existing law heretofore cited.

Manufacture in Bond

SEC. 2. If it is the desire to use imported materials in the manufacture for export, this may be done under bond without the payment of duty under the following provisions:

Construction of Vessels

SEC. 3. Paragraph J, Subsections 5 and 6, Section IV of the Act of October 3, 1913:

Subsection 5. "That all materials of foreign production which may be necessary for the construction of naval vessels or other vessels of the United States, vessels built in the United States for foreign account and ownership, or for the purpose of being employed in the foreign or domestic trade, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purposes no duties shall be paid thereon."

Subsection 6. "That all articles of foreign production needed for the repair of naval vessels of, or other vessels owned or used

by, the United States and vessels now or hereafter registered under the laws of the United States may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe."

Manufacture of Cigars and Other Articles for Export

SEC. 4. Paragraph M, Section IV, Act of October 3, 1913, provides:

"That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty, and without having an internal revenue stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured, and exported, be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: *Provided*, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: *Provided further*, That the manufacture of distilled spirits from grain, starch, molasses, or sugar, including all dilutions or mixtures of them or either of them shall not be permitted in such manufacturing warehouses.

"Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

"Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

"No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom ex-

cept for direct shipment and exportation or for transportation and immediate exportation in bond to foreign countries or to the Philippine Islands under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or lading for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel: *Provided*, That the waste material or by-product incident to the process of manufacture, including waste derived from cleaning rice in bonded warehouses under Act of March twenty-fourth, eighteen hundred and seventy-four, in said bonded warehouses may be withdrawn for domestic consumption on the payment of duty equal to the duty which would be assessed and collected by law, if such waste or by-products were imported from a foreign country. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

"A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturers containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

"Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse, and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

"Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom: *Provided*, That cigars manufactured in whole of tobacco imported from any one country, made and manufactured in such bonded manufacturing warehouses, may be withdrawn for home consumption upon the payment of such duties on such tobacco in its condition as imported under such regulations as the Secretary of the Treasury may prescribe, and the payment of the internal-revenue tax accruing on such cigars in their condition as withdrawn, and the boxes or packages containing such cigars shall be stamped to indicate their character, origin of tobacco from which made, and place of manufacture.

"The provisions of Revised Statutes thirty-four hundred and thirty-three shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein."

By Section 3433 of the Revised Statutes it is provided that:

"All medicines, preparations, compositions, perfumery, cosmetics, cordials, and other liquors manufactured wholly or in part of domestic spirits, intended for exportation, as provided by law, in order to be manufactured and sold or removed, without being charged with duty, and without having a stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, be made and manufactured in warehouses similarly constructed to those known and designated in Treasury regulations as bonded warehouses, class two: *Provided*, That such manufacturer shall first give satisfactory bonds to the collector of internal revenue for the faithful observance of all the provisions of law and the regulations as aforesaid, in amount not less than half of that required by the regulations of the Secretary of the Treasury from persons allowed bonded warehouses. Such goods, when manufactured in such warehouses, may be removed for exportation, under the direction of the proper officer having charge thereof, who shall be designated by the Secretary of the Treasury, without being charged with duty, and without having a stamp affixed thereto. Any manufacturer of the articles aforesaid, or of any of them, having such bonded warehouse as aforesaid, shall be at liberty, under such regulations as the Secretary of the Treasury may prescribe, to convey therein any materials to be used in such manufacture which are allowed by the provisions of law to be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of the said manufactured articles; and every article so used shall be exempt from the payment of stamp and excise duty by such manufacturer; articles and materials so to be used may be transferred from any bonded warehouse in which the same may be, under such regulations as the Secretary of the Treasury may prescribe, into any bonded warehouse in which such manufacture may be conducted, and may be used in such manufacture, and when so used shall be exempt from stamp-duty; and the receipt of the officer in charge, as aforesaid, shall be received as a voucher for the manufacture of such articles. Any materials imported into the United States may, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages from on shipboard, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such manufacture may be carried on, for the purpose of being used in such manufacture, without payment of duties thereon, and may there be used in such manufacture. No article so removed, nor any article manufactured in said bonded warehouse, shall be taken therefrom except for exportation, under the direction of the proper officer having charge thereof, as aforesaid, whose certificate, describing the articles by their marks, or otherwise, the quantity, the date of importation, and name of vessel with such additional particu-

lars as may from time to time be required, shall be received by the collector of customs in cancellation of the bonds, or return of the amount of foreign import duties. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, and at the expense of the manufacturer."

Smelting and Refining in Bond

SEC. 5. The smelting and refining of metals in bond is covered by Paragraph N, Subsection 1, of Section IV, of the Act of October 3, 1913, which provides:

"That the works of manufacturers engaged in smelting or refining, or both, of ores and crude metals, may upon the giving of satisfactory bonds be designated as bonded smelting warehouses. Ores or crude metals may be removed from the vessel or other vehicle in which imported, or from a bonded warehouse, into a bonded smelting warehouse without the payment of duties thereon and there smelted or refined, or both, together with ores or crude metals of home or foreign production: *Provided*, That the bonds shall be charged with the amount of duties payable upon such ores and crude metals at the time of their importation, and the several charges against such bonds may be canceled upon the exportation or delivery to a bonded manufacturing warehouse established under paragraph M of this section of an amount of the same kind of metal equal to the actual amount of dutiable metal producible from the smelting or refining, or both, of such ores or crude metals as determined from time to time by the Secretary of the Treasury: *And provided further*, That the said metals producible, or any portion thereof, may be withdrawn for domestic consumption, or transferred to a bonded customs warehouse, and withdrawn therefrom, and the several charges against the bonds canceled upon the payment of the duties chargeable against an equivalent amount of ores or crude metals from which said metal would be producible in their condition as imported: *And provided further*, That on the arrival of the ores and crude metals at such establishments they shall be sampled and assayed according to commercial methods under the supervision of Government officers, to be appointed by the Secretary of the Treasury and at the expense of the manufacturer: *Provided further*, That antimonial lead produced in said establishments may be withdrawn for consumption upon the payment of the duties chargeable against it as type metal under existing law and the charges against the bonds canceled in a similar sum: *Provided further*, That all labor performed and services rendered pursuant to this section shall be under the supervision of

an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer: *Provided further*, That all regulations for the carrying out of this section shall be prescribed by the Secretary of the Treasury."

Regulations Governing Manufacture in Bond

SEC. 6. The manufacture in bond under these various provisions is subject to such regulations as the Secretary of the Treasury may prescribe. These contemplate the keeping of appropriate records, and a constant customs supervision through a Government storekeeper duly appointed for that purpose, and whose compensation will be at the expense of the manufacturer. (Articles 747 to 800 of the Customs Regulations of 1915.)

CHAPTER XVIII

BONDED WAREHOUSES

Regulations Governing the Establishment of Bonded Warehouses, General Order Stores, Etc.

SEC. 1. It is provided by Section 24 of the Act of June 22, 1874:

“That the Secretary of the Treasury shall, from time to time, make such regulations as he may deem necessary for the conduct and management of the bonded warehouses, general-order stores, and other depositories of the imported merchandise throughout the United States; all regulations or orders issued by collectors of customs in regard thereto shall be subject to revision, alteration, or revocation by him; and no warehouse shall be bonded and no general-order store established without his authority and approval. And it shall be the duty of the Secretary of the Treasury, in granting permits to establish general-order warehouses, to require such warehouse or warehouses to be located contiguous, or as near as may be, to the landing places of steamers and vessels from foreign ports; and that no officer of the customs shall have any personal ownership of, or interest in, any bonded warehouse or general-order store.”

It is accordingly provided by Article 709 of the Customs Regulations of 1915 that:

“Warehouses for the storage of bonded merchandise shall be used exclusively for that purpose, and for the storage of unclaimed goods under Government control, and shall be divided into the following classes:

Class I

SEC. 2. Public warehouses established under Section 2954 of the Revised Statutes, which provides that:

“The Secretary of the Treasury may, at his discretion, lease such warehouses as he deems necessary, for the storage of un-

claimed goods, or goods which for any other reason are required by law to be stored by the Government."

Warehouses used for the storage of merchandise undergoing examination by the appraiser are designated "Public Stores."

Warehouses, or parts thereof, used exclusively for the storage of seized and unclaimed goods are designated "General Order Stores."

Class II

SEC. 3. Importers' private bonded warehouses used exclusively for the storage of imported merchandise owned and entered for warehouse by the proprietors, also cellars and vaults used for the storage of wines and spirits only under Sections 2958 and 2960 of the Revised Statutes, which provide that:

"Cellars and vaults of stores for the storage of wines and distilled spirits only, and yards for the storage of coal, mahogany, and other woods and lumber, may, at the discretion of the Secretary of the Treasury, be constituted bonded warehouses for the storage of such articles under the same regulations and conditions as required in the storage of other merchandise; the cellars or vaults shall be exclusively appropriated to the storage of wines or distilled spirits, and shall have no opening or entrance except the one from the street, on which separate and different locks of the custom-house and the owner or proprietor of the cellars or vaults shall be placed."

"Private warehouses shall be used solely for the purpose of storing warehoused merchandise, and shall be previously approved by the Secretary of the Treasury, and be placed in charge of a proper officer of the customs, who, together with the owner and proprietor of the warehouse, shall have the joint custody of all the merchandise stored in the warehouse; and all the labor on the merchandise so stored must be performed by the owner or proprietor of the warehouse, under the supervision of the officer of the customs in charge of the same, at the expense of the owner or proprietor."

Class III

SEC. 4. Bonded warehouses used for the general storage of imported goods. A warehouse of this

class shall consist of an entire building, or of a part of a building entirely separated from the rest of the building by suitable partitions or walls.

Class IV .

SEC. 5. Bonded yards or sheds for the storage of heavy and bulky imported merchandise. Warehouses of this class shall be used exclusively for the storage of heavy or bulky articles. The yards must be enclosed by substantial fences, not less than 12 feet in height, with entrance gates capable of being secured by customs locks.

Stables or parts thereof may be bonded for the storage of animals.

Class V

SEC. 6. Bonded bins or parts of buildings or of elevators to be used for the storage of grain. The bonded portion must be separated from the rest of the buildings, it being provided by Section 2959 of the Revised Statutes that:

“Parts of such building as shall be approved by the Secretary of the Treasury may be bonded for the storage of grain, under such rules, regulations, and conditions as he may prescribe for the security of the revenue.”

Warehouses of Class IV or V may be bonded exclusively for the storage of goods imported by the proprietor, in which case they will be designated as “Importer’s Private Warehouses.”

Class VI

SEC. 7. Warehouses for the manufacture in bond, solely for exportation, of articles made in whole or in part of imported materials, or of materials subject to internal revenue tax; for the manufacture for home consumption or exportation of cigars in whole of tobacco imported from one coun-

try; also for the storage and cleansing of imported rice intended for exportation, provided for under Paragraph M of Section IV of the Tariff Act of October 3, 1913 (Chapter XVII, Section IV).

Class VII

SEC. 8. Warehouses for the smelting and refining of imported ores and crude metals for exportation or domestic consumption, provided for under Paragraph N, Subsection I of Section IV of the Tariff Act of October 3, 1913 (Chapter XVII, Section 5).

CHAPTER XIX

CUSTOMS BONDS

Origin

SEC. 1. The necessity for the filing of Customs Bonds may arise from various causes. They may be required under specific provisions of the statutes; or they may be called for under general regulations prescribed by the Secretary of the Treasury pursuant to the authority conferred by Section 251 of the Revised Statutes (Chapter 1, Section 2).

Bond to Produce Certified Invoice

SEC. 2. The first bond with which the importer may ordinarily come in contact is that to produce a certified consular invoice, as provided for under Paragraph E of Section III of the Tariff Act of October 3, 1913 (Chapter VI, Section 2).

The conditions of this bond, the time for which it may run and the penalty prescribed thereunder are not fixed by statute, but are prescribed by regulations issued by the Secretary of the Treasury. This bond usually runs for a period of six months, and provides for a penalty equal to double the estimated duties.

Bond of Indemnity to Produce Bill of Lading

SEC. 3. Inability to file a Bill of Lading covering the importation at time of entry may require the filing of a bond of indemnity to produce a bill

of lading within a reasonable time. (Chapter VI, Section 3.)

This bond is not provided for by statute, but is a personal bond given to the collector. It is usually given in a sum equal to double the estimated duties.

Bond to Produce Owner's Declaration

SEC. 4. This bond may be required in view of the provisions of Paragraph F of Section III of the Tariff Act of October 3, 1913 (Chapter VI, Section 5).

The conditions and penalties of the bond are prescribed under regulations issued by the Secretary of the Treasury. The penalty of this bond is in an amount equal to double the estimated duties on the merchandise.

Redelivery Bond—Unexamined Packages

SEC. 5. This bond is required under Section 2899 of the Revised Statutes. The conditions of the bond and the penalties prescribed thereunder are fixed by statute (Chapter VI, Section 6).

Redelivery Bond Impure Teas, Unwholesome Goods, Etc.

SEC. 6. Such bonds are required pursuant to the provisions of the Tea Act of March 2, 1897 (Chapter XLI, Section 14). The Food and Drugs Act of June 30, 1906 (Chapter XL, Section 2). The Meat Inspection Act of June 30, 1906 (Chapter XLI, Section 24). The Insecticide Act of April 26, 1910 (Chapter XLI, Section 5). The Plant Quarantine Act of August 20, 1912 (Chapter XLI, Section 19). The Seed Importation Act of August 24, 1912 (Chapter XLI, Section 18).

These bonds are given in varying penalties to insure the return to the Government for re-exportation or destruction of impure teas, unwholesome food products, etc., tentatively delivered to the importer pending the official examination of retained samples of the importations as to its purity, wholesomeness and freedom from infectious diseases, etc.

Warehouse Bond

SEC. 7. If the imported merchandise is to be warehoused, a bond to secure the payment of duties to the Government is required under Section 2962, Revised Statutes (Chapter XIV, Section 2). This bond is taken in an amount equal to double the estimated duties.

Common Carrier Bond

SEC. 8. Common carriers engaged in the transportation of imported merchandise in bond from one port to another in accordance with the provisions of Sections 3000, 3001, 3005 of the Revised Statutes and the Immediate Transportation Act of June 10, 1880, are required to file a bond for the faithful performance of that duty. (Chapter XVI, Section 1, and Chapter XVI, Section 5.)

These bonds are given for a lump sum, and run indefinitely. The conditions and penalties are prescribed under Regulations of the Secretary of the Treasury. (Chapter XVI, Section 6.)

Warehouse and Exportation Bond

SEC. 9. This bond is given on the withdrawal of merchandise from bonded warehouse for exportation within three years from date of importation. (Section 2971, R. S.) The condition of this bond is

that the merchandise be landed abroad and that a foreign landing certificate to that effect be produced. The penalty prescribed is in an amount equal to double the estimated duties. (Chapter XIV, Section 9.)

Manufacturing Warehouse Bond

SEC. 10. This is a general bond given in a lump sum pursuant to regulations prescribed by the Secretary of the Treasury to insure the proper accounting and exportation of merchandise manufactured in bond wholly or in part from imported materials. (Chapter XVIII, Section 6.)

Bond to Produce Foreign Landing Certificate

SEC. 11. This bond is given on the withdrawal for export of goods manufactured in bonded manufacturing warehouses. (Chapter XVIII, Section 6.) Also on the exportation, with the benefit of drawback of goods manufactured, not under bond, from imported materials, wholly or in part, under the drawback provisions of Paragraph O of Section III of the Tariff Act of October 3, 1913 (Chapter XX, Section 1); also on the exportation from bonded warehouse of merchandise on which duties have or have not been paid. (Chapter XV, Sections 4 and 5.)

Bonds—By Whom Given

SEC. 12. Customs bonds may be given by the person, partnership or corporation in interest, or by a duly authorized attorney acting under proper power of attorney.

Sureties on Bonds

SEC. 13. Persons, partnerships and corporations other than those appearing as principals on the bond may qualify as sureties, provided they are both residents and citizens of the United States.

Cancellation of Bonds

SEC. 14. Customs Bonds will be cancelled:

First. Upon specific performance of the conditions of the bond.

Second. On application to the Secretary of the Treasury where it is satisfactorily shown that after due and diligent effort on the part of the principal he has been unable to comply with the conditions thereof; provided, however, that it shall appear that full duties have been paid and that the interests of the Government have been fully safeguarded.

Under this category may be mentioned bonds to produce certified consular invoices and bonds to produce foreign landing certificates. (Chapter XIX, Sections 2 and 11.)

Extension of Bonds

SEC. 15. Where the time for which the bond may be given has not been limited by statute, it is within the discretion of the Secretary of the Treasury to grant an extension.

Under this category may be mentioned bonds to produce certified consular invoices; bonds to produce foreign landing certificates referred to in the preceding section, and the usual exhibition bonds given under Paragraphs 582 and 653 of the Tariff Act of October 3, 1913.

Bonds given for a fixed period limited by law cannot be extended, and the liability thereunder accrues. Among this class may be mentioned the six months animal exhibit bond given under Paragraph 398 of the tariff, and the six months repair and tourist bonds provided for under Paragraph J. Subsection 4 of Section IV of the Tariff Act of October 3, 1913.

Miscellaneous Customs Bonds

SEC. 16. In addition to the bonds referred to in the preceding sections of this chapter, various bonds are provided for under regulations of the Secretary of the Treasury in connection with various transactions growing out of the entry and withdrawal of imported merchandise.

These bonds are subject to the general rules hereinbefore referred to.

CHAPTER XX

MANUFACTURE FOR EXPORT NOT UNDER BOND

Manufacture With the Benefit of Drawback

SEC. 1. Manufacture for export not under bond is governed by Paragraph O of Section III of the Act of October 3, 1913, which provides:

“That upon the exportation of articles manufactured or produced in the United States by the use of imported merchandise or materials upon which customs duties have been paid, the full amount of such duties paid upon the quantity of materials used in the manufacture or production of the exported product shall be refunded as drawback, less 1 per centum of such duties: *Provided*, That where a principal product and a by-product result from the manipulation of imported material and only the by-product is exported, the proportion of the drawback distributed to such by-product shall not exceed the duty assessable under this Act on a similar by-product of foreign origin if imported into the United States. Where no duty is assessable upon the importation of a corresponding by-product, no drawback shall be payable on such by-product produced from the imported material; if, however, the principal product is exported, then on the exportation thereof there shall be refunded as drawback the whole of the duty paid on the imported material used in the production of both the principal and the by-product, less 1 per cent., as hereinbefore provided: *Provided further*, That when the articles exported are manufactured in part from domestic materials, the imported materials or the parts of the articles manufactured from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manu-

facturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe."

Drawback Regulations

SEC. 2. It is the object of this legislation to encourage the manufacture for export and to that end to give the American manufacturer the use of foreign materials, whether raw or partly manufactured, practically free of import duty, the one per cent. retained by the Government being considered relatively unimportant.

The regulations of the Secretary of the Treasury governing the allowance of drawback on the exportation of articles manufactured wholly or in part with the use of imported materials on which duties have been paid do not contemplate a constant supervision of the process of manufacture by a Government storekeeper at the expense of the manufacturer, but provide for the keeping of appropriate records by means of which the imported materials used may be traced through the various processes of manufacture, and the quantity or measure thereof determined in the finished article exported. (Articles 855-889 of the Customs Regulations of 1915.)

It is on the quantity of imported material so identified, whether by actual weighing, measuring or gauging of the exported article, or by an examination of the importer's manufacturing records showing quantities of imported materials used, where the process is one involving a chemical or other change of the imported article, that the amount of drawback to be paid is based.

It is therefore a matter of the greatest impor-

tance that a proper record and identification of the materials used in the process of manufacture be maintained by the manufacturer, and it will not be sufficient to show merely that a corresponding quantity of foreign material was imported. Failure to keep adequate records may invalidate the claim for the allowance of drawback.

Application for Drawback

SEC. 3. Before drawback allowance can be made it will be necessary to file with the Secretary of the Treasury an application in writing setting forth the nature of the article to be manufactured for export and the foreign materials to be used in its manufacture, with the request that a rate of drawback be established applicable to such exportations.

Establishment of the Rate of Drawback

SEC. 4 After due investigation by Special Agents of the Treasury Department of the applicant's process of manufacture, and the nature and quantities of the imported materials used, a rate of drawback will be prescribed for the manufactured article to be exported.

Notice of Intent to Export

SEC. 5. The rate having been established, it will be necessary before exportation may be made with the benefit of drawback to file a *Notice of Intent* to export, it being provided by Article 859 of the Customs Regulations of 1915 that:

"At least six hours before lading of articles entitled to drawback, the party claiming such drawback shall file with the collector a notice of intent to export with benefit of drawback."

This notice must specify the marks and numbers of the packages to be exported, give a description of the merchandise contained therein, state where the same is deposited and the character of the imported materials or parts used in the manufacture of the exported article on which drawback is claimed.

Inspection and Lading

SEC. 6. The notice of intent having been duly filed, suitable provision is made by Article 860 of the Customs Regulations of 1915 for the inspection of the merchandise by customs officers prior to lading on the exporting vessel, and for the supervision of the lading thereof.

Completion of Drawback Entry

SEC. 7. The merchandise having been duly inspected and laden, it is provided by Article 866 of the Customs Regulations of 1915 that:

“Within one year after the clearance of the exporting vessel or conveyance there shall be filed with the collector at the port where the notices of intent were deposited a drawback entry in duplicate in the form following:”

This form provides for a complete identification of the merchandise by marks and numbers, quantity and description, by whom manufactured, material on which drawback is claimed, name of the exporting vessel, date of clearance and foreign destination of the merchandise.

Landing Certificate

SEC. 8. Where the drawback exceeds \$100 on any shipment exported by sea, or \$25 if exported by land, the party making entry for drawback shall

execute and deliver to the collector of customs a bond conditioned for the production of a foreign landing certificate. This certificate may be signed by the consignee, or by the foreign revenue officer, or by the vessel's agent at the place of landing. In the absence of such bond to produce the foreign landing certificate, the liquidation of the drawback entry and the payment of the drawback will be suspended until such time as the required foreign landing certificate shall have been produced. (Article 876 of the Customs Regulations of 1915.)

Liquidation of the Drawback Entry

SEC. 9. The documentary evidence required under the regulations of the Secretary having been furnished, the collector of customs will proceed with the liquidation of the drawback entry for the purpose of determining the amount of drawback due on the merchandise exported thereunder. (Article 897 of the Customs Regulations of 1915.)

Payment of Drawback

SEC. 10. The amount of drawback due having been ascertained, the collector will issue in payment thereof a debenture certificate made payable to the order of the party making such entry, or to the order of a party to whom the maker of the entry shall, on entry, have ordered the drawback paid or declared the same to be due.

Said debenture certificate will be made payable thirty days from the date of the clearance of the exporting vessel or conveyance (Article 880 of the Customs Regulations of 1915), provision for payment having been made by Section 3048 of the Revised Statutes, which provides that:

“So much money as may be necessary for the payment of debentures or drawbacks and allowances which may be authorized and payable is hereby appropriated for that purpose out of any money in the Treasury, to be expended according to the laws authorizing debentures or drawbacks and allowances. The collectors of customs shall be the disbursing agents to pay such debentures, drawbacks, and allowances. All debenture certificates issued according to law shall be received in payment of duties at the custom-house where the same have been issued, the laws regulating drawbacks having been complied with.”

CHAPTER XXI

IMPORTATION BY MAIL

Postal Treaties

SEC. 1. It is provided by Section 388 of the Revised Statutes that:

“There shall be at the seat of Government an Executive Department to be known as the Postoffice Department, and a Postmaster General, who shall be the head thereof”

It is also provided by Section 398 of the Revised Statutes that:

“For the purpose of making better Postal arrangements with foreign countries, or to counteract their adverse measures affecting our postal intercourse with them, the Postmaster General, by and with the advice and consent of the President, may negotiate and conclude postal treaties or conventions, and may reduce or increase the rates of postage on mail-matter conveyed between the United States and foreign countries.”

Universal Postal Convention

SEC. 2. Acting under the above authority, the Universal Postal Convention of May 26, 1906, was entered into, forming a Universal Postal Union among the following countries:

Germany and German Protectorates, United States of America and the Island Possessions of the United States of America, Argentine Republic, Austria, Belgium, Bolivia, Bosnia-Herzegovina, Brazil, Bulgaria, Chili, Chinese Empire, Republic of Colombia, Congo Free State, Empire of Corea, Republic of Costa Rica, Crete, Republic of Cuba, Denmark and Danish Colonies, Dominican Republic, Egypt, Ecuador, Spain and Spanish Colonies, Ethiopian Empire, France, Algeria, French Colonies and Protectorates of Indo-China, the whole of the French Colonies, Great Britain and various British Colonies, British India, the Commonwealth of Australia, Canada, New Zealand, British Colo-

nies of South Africa, Greece, Guatemala, Republic of Hayti, Republic of Honduras, Hungary, Italy and the Italian Colonies, Japan, Republic of Liberia, Luxemburg, Mexico, Montenegro, Nicaragua, Norway, Republic of Panama, Paraguay, Netherlands, the Dutch Colonies, Peru, Persia, Portugal and Portuguese Colonies, Roumania, Russia, San Salvador, Servia, Kingdom of Siam, Sweden, Switzerland, Tunis, Turkey, Uruguay, and United States of Venezuela.

Articles to Which the Convention Applies

SEC. 3. It is provided by Article 2 of the said Convention that:

“The stipulations of this Convention extend to letters, post-cards, both single and with reply paid, printed papers of every kind, commercial papers, and samples of merchandise originating in one of the countries of the Union and intended for another of those countries.”

The letters covered by this stipulation have reference to sealed letters forwarded in the ordinary or registered mail. As to printed papers, commercial papers and samples, it is provided by Article 5, Paragraph 3, of the Postal Convention that:

“Printed papers of every kind, commercial papers, and samples of merchandise . . . shall be made up in such manner as to admit of their being easily examined.”

This contemplates that such packages shall not be under seal.

By Paragraph 5 of said Article 5 of the Convention it is furthermore provided that:

“Packets of samples of merchandise may not contain any article having a saleable value. . . .”

Prohibitions

SEC. 4. Article 16 of the Convention, Paragraph 3, provides that:

“It is forbidden: To insert in ordinary or registered correspondence consigned to the post:

(a) Coin.

(b) Articles liable to customs duty.

(c) Articles of gold or silver, precious stones, jewelry and other precious articles, but only where their insertion or transmission is forbidden by the legislation of the countries concerned: Any articles whatsoever of which the importation or circulation is prohibited in the country of destination."

While the importation through the ordinary or registered mail of articles liable to customs duty is thus prohibited, an exception has been made under Sub-division (c) of Paragraph 3 of Article 16 of the Convention in regard to precious stones, cut or uncut, it being provided by Treasury Decision 36718 of October 9, 1916, that:

"Notice is hereby given that from and after this date packages, sealed and unsealed, registered or unregistered, containing precious stones, cut or uncut, may be imported in the regular mails from foreign countries, subject to all customs duties and customs regulations, in the same manner as though imported by parcel post, freight or express.

"The packages must be plainly marked abroad with the words 'dutiable' and 'subject to examination by the United States customs officers,' and they may also be marked 'precious stones.' Each package must contain an invoice giving an accurate statement of the value of the contents thereof."

Undelivered Packages

SEC. 5. Under Paragraph 4 of Article 16 of the said Convention it is further provided that:

"Packets falling under the prohibitions of the foregoing paragraph 3, which have been erroneously admitted to transmission, should be returned to the postoffice of origin, except in cases where the Administration of the country of destination is authorized by law or by its internal regulations to dispose of them otherwise."

Delivery of Prohibited Packages

SEC. 6. Pursuant to the provisions of said Paragraph 4 of Article 16 of the Convention, it has been held under the rules and regulations prescribed by the Treasury Department that dutiable articles for-

warded in the ordinary or registered mail contrary to the provisions of the Universal Postal Convention become illegal importations upon arrival in the United States, and as such are liable to seizure under Section 3082 of the Revised Statutes (Chapter XXV, Section 6). Furthermore, that being thus liable to seizure, it is within the authority of the Secretary of the Treasury to mitigate or remit the seizure under Section 5293 of the Revised Statutes (Chapter XXVI, Section 19).

Suitable regulations have accordingly been prescribed authorizing the release of such importations from seizure in certain cases upon the payment of duties, or of a fine equal to the duties that would have been chargeable on the articles had the same been imported otherwise than through the ordinary or registered mail, it being provided by Article 299 of the Customs Regulations of 1915, as amended by T. D. 37779 of September 28, 1918, that:

Article 299 of the Customs Regulations of 1915 is hereby amended to read as follows:

“ART. 299. *Universal postal convention—Ordinary mails—Printed matter—Dutiable articles—Fines.*—The importation of dutiable articles by mail (except books and printed matter), otherwise than as provided in the three preceding articles, is forbidden by the Universal Postal Convention.

“The Postoffice Department defines printed matter to be ‘all impressions or reproductions made upon any paper or cardboard by means of printing, engraving, lithographing, or any other mechanical process easy to recognize, except the typewriter, letter press, or manifold copy.’

“Dutiable articles so imported are therefore subject to seizure, but the seizure may be released under the following conditions:

“When the collector is satisfied that there was no willful violation of the law and that steps have been taken or will be taken to prevent a repetition of the offense if the seizure is valued at less than \$100, it may be released upon payment of the full amount of duties thereon, entry being made on customs Cat. No. 3419, the amount being accounted for as duties. If the mer-

chandise is valued at \$100 or more and does not exceed \$1000 in value, formal entry will be required. If several parcels from one sender to one addressee arrive in the same mail and their aggregate value is \$100 or more, formal entry will be required.

"If the collector is of the opinion that there has been a willful violation of the law and the value is less than \$100, seizure may be released upon the payment of a fine equal to the foreign value plus the duty, the amount to be collected and reported as a fine on customs Cat. No. 3421. If the value is \$100 or more and application is made for remission of the forfeiture the case will be submitted by the collector to the department for decision, together with his recommendation thereon. . . ."

Fines Covered Into the Treasury Cannot Be Refunded

SEC. 7. If the addressee or importer of the package liable to seizure as an illegal importation through the mails is dissatisfied with the amount of the duties or fine imposed as a condition precedent to the release of the seizure; that is to say, if he is dissatisfied with the valuation placed upon the imported merchandise by the customs officers making the appraisement, or if he is of the opinion that the rate of duty estimated by the collector as chargeable against the importation, had it been regularly imported otherwise than through the ordinary mail, is too high, he may notify the postmaster holding the package, the collector of customs making the assessment, or the Secretary of the Treasury to that effect, and request a review of the collector's action and a reduction of the duties, or of the fine imposed.

If the addressee or importer desires to pursue this course he should withhold payment of the fine, if one has been imposed, until his request for a reduction has been finally disposed of, as no such reduction involving a refund can be made after the fine imposed has been covered into the Treasury in

the absence of specific authority of Congress to that effect. (Article 315, Customs Regulations 1915. Chapter XXIII, Section 6.)

Dutiable Merchandise in Unsealed Packages

SEC. 8. Under special Postal Conventions entered into between the United States and Canada, Cuba, Mexico and the Republic of Panama dutiable articles may be imported into the United States through the mails in unsealed packages, subject only to the limitations as to value, weight or size, placed upon articles admissible to the domestic mails of the United States. (Article 297, Customs Regulations, 1915.)

Parcel Post

SEC. 9. Under the authority conferred by Section 398 of the Revised Statutes, parcel post conventions have been entered into with various foreign countries in regard to the importation of dutiable articles through the mails in unsealed packages.

Any article admissible to the domestic mails of the United States may be imported in unsealed packages by parcel post (unless a prohibited importation) from the following countries, with which the United States has parcel post conventions, viz.:

Australia, Austria (including certain Austrian offices in the Ottoman Empire), the Bahamas, Barbadoes, Belgium, Bermuda, Bolivia, Brazil, British Guiana, Chile, Colombia, Costa Rica, Curacao, Danish West Indies, Denmark, Dominican Republic, Dutch Guiana, Ecuador, France, French Guiana, Germany, Gibraltar, Great Britain,

Greece, Guadeloupe, Guatemala, Haiti, Honduras (British), Honduras (Republic of), Hongkong (colony), Hungary, Italy, Jamaica, Japan, Leeward Islands, Liberia, Mexico, Martinique, Netherlands, Newfoundland, New Zealand, Nicaragua, Venezuela, Windward Islands, China. (Article 296, Customs Regulations of 1915.)

Customs Declarations

SEC. 10. Importations of dutiable merchandise in unsealed packages by parcel post differ from those permitted through the ordinary mails under the exceptions heretofore mentioned, in that importations by parcel post must be accompanied by a customs declaration, prepared by the foreign sender in approved form, giving an accurate statement of the contents and value of the package.

Informal Mail Entry

SEC. 11. If the customs declaration attached to the parcel post package indicates a value not in excess of \$100 informal mail entry may be made, based upon the customs declaration, without the production of a duly certified consular invoice. (Article 310, Customs Regulations 1915.)

Having so entered the parcel post package and having stated a value for the merchandise contained therein, the importer may appeal to reappraisement under Paragraph M of Section III of the Act of October 3, 1913, should the appraising officer make advances to the entered value on appraisal. (Chapter VII, Section 8.)

The importer may likewise file protest in writing under Paragraph N of Section III of the Tariff Act of October 3, 1913, if he deems the assessment

and liquidation of the duties as made by the collector too high. (Chapter VIII, Section 5.)

It is accordingly provided by Article 311 of the Customs Regulations of 1915 that *informal mail entries* will be formally liquidated and the date of liquidation stamped thereon, and that all entries liquidated during any month may be stamped as liquidated on the last day of that month and so posted at the custom house.

It is against the date of liquidation so posted that the 30 days within which protest may be filed begins to run. (United States Court of Customs Appeals, U. S. v. Mandel Bros., T. D. 37051.) (Chapter VIII, Section 4.)

Formal Mail Entry

SEC. 12. If the customs declaration attached to the parcel post package indicates a value in excess of \$100, formal or regular entry will be required, in accordance with the provisions of Section 2785 of the Revised Statutes, accompanied by a duly certified consular invoice or by a bond to produce such consular invoice.

Formal entry having been so made, the right to appeal to reappraisement and review on protest under Paragraphs M and N of Section III of the Tariff Act of October 3, 1913, accrues. (Article 313, Customs Regulations, 1915). (T. D. 37077.)

CHAPTER XXII

ERRORS IN THE ENTRY OR LIQUIDATION

Manifest Clerical Errors

SEC. 1. Manifest clerical errors in any entry or liquidation for or against the United States may be corrected within one year after entry under Paragraph Y of Section III of the Tariff Act of October 3, 1913, which provides:

“That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained or estimated duties, or payments made upon appeal, more money has been paid to or deposited with a collector of customs than, as has been ascertained by final liquidation thereof, the law required to be paid or deposited, the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefore are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation; and the Secretary of the Treasury is hereby authorized to correct *manifest clerical errors* in any entry or liquidation for or against the United States, at any time within one year of the date of such entry, but not afterwards: *Provided*, That the Secretary of the Treasury shall, in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this Act or of any other Act of Congress relating to the revenue, together with copies of the rulings under which repayments were made.”

Under this section it is essential that the error complained of be manifest. A *manifest clerical error* has been defined by the Treasury Department, by the Board of United States General Appraisers, and by the United States Court of Customs Appeals, to be one that is manifest on the face of the papers forming the official record of the im-

portation. To obtain relief it is not necessary that a protest under Paragraph N of Section III of the Act of October 3, 1913, be filed within thirty days after liquidation, but it is sufficient if attention is called to the error within the statutory limitation of one year after date of entry.

If, however, the importer elects to file protest under Paragraph N of Section III of the Tariff Act of October 3, 1913, which it is his privilege to do, such protest will be forwarded to the Board of United States General Appraisers for decision, as it invariably involves a question as to the *amount* of duties chargeable on the importation, and as such falls within the scope of Paragraph N of Section III of the Tariff Act of October 3, 1913 (Chapter VIII, Section 5).

Manifest clerical errors *against the interests of the importer* in any entry or liquidation not discovered until more than one year after entry can be corrected only if covered by protest meeting the requirements of Paragraph N of Section III of the Act of October 3, 1913. (Chapter VIII, Section 5.)

Errors in Classification.

SEC. 2. Errors in classification *adverse to the interests of the importer* in any entry or liquidation involving the rate and amount of duties chargeable, *discovered after liquidation*, may be corrected only upon the filing of a protest in writing in due form within thirty days after liquidation as required by Paragraph N, Section III, Act of October 3, 1913, heretofore cited. (Chapter VIII, Section 5.)

Errors in classification *adverse to the interests of the Government* in any entry or liquidation involv-

ing the rate and amount of duties chargeable, *discovered after liquidation*, may be corrected within one year from the time of entry under Section 21 of the Act of June 22, 1874, which provides:

"That whenever goods, wares, and merchandise shall have been entered and passed free of duty, and whenever duties upon imported goods, wares, and merchandise shall have been liquidated and paid, and such goods, wares, and merchandise shall have been delivered to the owner, importer, agent or consignee, such entry and passage free of duty and such settlement of duties shall, after the expiration of one year from the time of entry, in the absence of fraud and in the absence of protest by the owner, importer, agent or consignee, be final and conclusive upon all parties."

This correction is made by reliquidation of the entry, which reliquidation constitutes in fact a new liquidation against which the importer, if dissatisfied therewith, may protest in writing in the manner and form provided for under Paragraph N of Section III of the Tariff Act of October 3, 1913. Failure to so protest within the statutory time prescribed makes the reliquidation final and conclusive against the interests of the importer, and no subsequent review can be had thereof in any court of law. (See *U. S. vs. Louisville Pillow Co.*, T. D. 27260, and *U. S. vs. Tiffany*, T. D. 27754.) (Chapter VIII, Section 6.)

Erroneous View of the Facts

SEC. 3. As to the correction of errors in liquidation *adverse* to the interests of the importer, arising solely upon errors of fact, it is provided by Section I of the Act of March 3, 1875:

"That no moneys collected as duties on imports, in accordance with any decision, ruling, or direction previously made or given by the Secretary of the Treasury, shall, except as hereinafter provided, be refunded or repaid, unless in accordance with the judgment of a circuit or district court of the United States giv-

ing construction to the law, and from which the Attorney General shall certify that no appeal or writ of error will be taken by the United States; or unless in pursuance of a special appropriation for the particular refund or repayment to be made: *Provided*, That whenever the Secretary shall be of the opinion that such duties have been assessed and collected under an *erroneous view of facts* in the case, he may authorize a re-examination and reliquidation in such case, and make such refund in accordance with existing laws as the facts ascertained shall, in his opinion, justify; but no such reliquidation shall be allowed unless protest and appeal shall have been made as required by law."

It is also provided by said section:

"That this act shall not affect the refund of excess of deposits based on estimated duties nor prevent the correction of errors in liquidation, whether for or against the Government, arising solely upon errors of facts discovered within one year from the date of payment, and, when in favor of the Government, brought to the notice of the collector within ten days from the date of discovery."

As to the first proviso it has been held by the Attorney-General of the United States (Treasury Decision 16488) that the term "*erroneous view of the facts in the case*" contemplates a mistake of fact on the Government's part alone, to correct which it will be necessary that a protest in due form, as required by law, shall have been filed. (Paragraph N, Section III, of the Act of October 3, 1913.) (Chapter VIII, Section 5.)

Mutual Mistake of Fact

SEC. 4. As to the last proviso, the Attorney-General holds (Treasury Decision 16488) that the same has reference to mistakes of fact in the meaning of the common law; that is, to "*mutual mistakes of fact*," and that relief may be granted without the requirement of a protest, if discovered by the importer within one year from the date of payment of the duties and brought to the notice of the collector within ten days after its discovery.

CHAPTER XXIII

REFUND OF DUTIES

No Refund of Duties Where Goods Have Left Custody and Control of the Government

SEC. 1. By Section 3025 of the Revised Statutes it is provided that

“No refund of the duties shall be allowed on the export of any merchandise after it has been removed from the custody and control of the Government, except in the cases provided in Sections three thousand and nineteen, three thousand and twenty, three thousand and twenty-two, and three thousand and twenty-six.”

(Sections 3019, 3020, 3022 and 3026 of the Revised Statutes referred to relate to the exportation of goods with the benefit of drawback, and have been superseded by Paragraph O of Section III of the Act of October 3, 1913.)

Stability of Decisions

SEC. 2. Under Section II of the Act of March 3, 1875, entitled “An Act restricting the refunding of customs duties and prescribing certain regulations of the Treasury Department,” it is provided:

“That no ruling or decision once made by the Secretary of the Treasury, giving construction to any law imposing customs duties, shall be reversed or modified adversely to the United States, by the same or a succeeding Secretary, except in concurrence with an opinion of the Attorney-General recommending the same, or a judicial decision of a circuit or district court of the United States conflicting with such ruling or decision, and from which the Attorney-General shall certify that no appeal or writ of error will be taken by the United States: *Provided*, That the Secretary of the Treasury may, in his discretion, decline to acquiesce in the judgment, decision, or ruling of an inferior

court upon any question affecting the interests of the United States, when, in his opinion, such interests require a final adjudication of such question by the court of last resort."

This section, in so far as it relates to a review by the courts, has been superseded by the Customs Administrative Act of June 10, 1890, and Acts amendatory thereof.

Notice of Change in Classification

SEC. 3. As to changes in classification involving the assessment of higher rates of duty, there is no statutory limitation other than that imposed by Section 21 of the Act of June 22, 1874, heretofore cited. The Treasury Department has, however, established a rule that such changes, when promulgated, shall not become effective until thirty days after date thereof. (Treasury Decision 28627 and Treasury Decision 36551). (Chapter XXII, Section 2.)

Refund of Excess of Deposits and Payments on Appeal

SEC. 4. The refund of estimated duties deposited in excess and payments made under protest and appeal are provided for by Paragraph Y of Section III of the Tariff Act of October 3, 1913. (Chapter XXII, Section 1.)

Assignments of Claims Against the United States Prior to Allowance Thereof—Null and Void

SEC. 5. The assignment of claims against the United States for the refund of duties prior to the allowance of such claims are null and void under Section 3477 of the Revised Statutes, which provides that:

“All transfers and assignments made of any claim upon the United States, or of any part or share thereof, or interest therein, whether absolute or conditional, and whatever may be the consideration therefor, and all powers of attorney, orders, or other authorities for receiving payment of any such claim, or of any part or share thereof, shall be absolutely null and void, unless they are freely made and executed in the presence of at least two attesting witnesses, after the allowance of such a claim, the ascertainment of the amount due, and the issuing of a warrant for the payment thereof. Such transfers, assignments, and powers of attorney must recite the warrant for payment, and must be acknowledged by the person making them, before an officer having authority to take acknowledgments of deeds, and shall be certified by the officer; and it must appear by the certificate that the officer, at the time of the acknowledgment, read and fully explained the transfer, assignment, or warrant of attorney to the person acknowledging the same.”

*Debts Due the United States to Be Deducted from
Any Judgment Recovered Against the United
States by Such Debtor.*

SEC. 6. Refunds of duties due the importer are to be withheld if claimant is indebted to the United States, it being provided by the Act of March 3, 1875, Chapter 149, Stat. at Large, Vol. 18, p. 481:

“That when any final judgment recovered against the United States, or other claim duly allowed by legal authority, shall be presented to the Secretary of the Treasury for payment, and the plaintiff or claimant therein shall be indebted to the United States in any manner, whether as principal or surety, it shall be the duty of the Secretary of the Treasury to withhold payment of an amount of such judgment or claim equal to the debt thus due to the United States; and if such plaintiff or claimant assents to such set-off, and discharges his judgment or an amount thereof equal to said debt or claim, the Secretary shall execute a discharge of the debt due from the plaintiff to the United States. But if such plaintiff, or claimant, denies his indebtedness to the United States, or refuses to consent to the set-off, then the Secretary shall withhold payment of such further amount of such judgment, or claim, as in his opinion will be sufficient to cover all legal charges and costs in prosecuting the debt of the United States to final judgment, and if such debt is not already in suit, it shall be the duty of the Secretary to cause legal proceedings to be immediately commenced to enforce the same, and to cause the same to be prosecuted to final judgment with all reasonable

dispatch. And if in such action judgment shall be rendered against the United States, or the amount recovered for debt and costs shall be less than the amount so withheld as before provided, the balance shall then be paid over to such plaintiff by such Secretary with six per cent. interest thereon for the time it has been withheld from the plaintiff."

Refund of Duties Where Merchandise Is Re-exported Direct from the Custody and Control of the Government.

SEC. 7. Merchandise on which duties have been paid, remaining in warehouse, may be re-exported at any time within three years from date of entry with benefit of refund under Section 2977, Revised Statutes (Chapter XV, Section 4.)

CHAPTER XXIV

DAMAGE ALLOWANCES

Merchandise Dutiable in Condition Packed Ready for Shipment to the United States

SEC. 1. As has been heretofore stated, imported merchandise subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, is dutiable at its open foreign market value in *condition* packed ready for shipment to the United States, as defined by Paragraph R of Section III of the Tariff Act of October 3, 1913. (Chapter VII, Section 9.)

Damage on Voyage of Importation

SEC. 2. If damage has been incurred on the voyage of importation, it is provided by Paragraph X, Section III, of the Tariff Act of October 3, 1913, that:

“No allowance shall be made in the estimation and liquidation of duties for shortage or non-importation caused by decay, destruction, or injury to fruit or other perishable articles imported into the United States whereby their commercial value has been destroyed, unless under regulations prescribed by the Secretary of the Treasury. Proof to ascertain such destruction or non-importation shall be lodged with the collector of customs at the port where such merchandise has been landed, or the person acting as such, within ten days after the landing of such merchandise. The provisions hereof shall apply whether or not the merchandise has been entered, and whether or not the duties have been paid or secured to be paid, and whether or not a permit of delivery has been granted to the owner or consignee. Nor shall any allowance be made for damage, but the importers may within ten days after entry abandon to the United States all or any portion of goods, wares, or merchandise of every description

included in any invoice and be relieved from the payment of duties on the portion so abandoned: *Provided*, That the portion so abandoned shall amount to ten per centum or more of the total value or quantity of the invoice. The right to abandonment herein provided for may be exercised whether the goods, wares, or merchandise have been damaged or not, or whether or not the same have any commercial value: *Provided further*, That section twenty-eight hundred and ninety-nine of the Revised Statutes, relating to the return of packages unopened for appraisement, shall in no wise prohibit the right of importers to make all needful examinations to determine whether the right to abandon accrues, or whether by reason of total destruction there is a non-importation in whole or in part. All merchandise abandoned to the Government by the importers shall be delivered by the importers thereof at such place within the port of arrival as the chief officer of customs may direct, and on the failure of the importers to comply with the direction of the collector or the chief officer of customs, as the case may be, the abandoned merchandise shall be disposed of by the customs authorities under such regulations as the Secretary of the Treasury may prescribe, at the expense of such importers. Where imported fruit or perishable goods have been condemned at the port of original entry within ten days after landing, by health officers or other legally constituted authorities, the importers or their agents shall, within twenty-four hours after such condemnation, lodge with the collector, or the person acting as collector, of said port, notice thereof in writing, together with an invoice description and the quantity of the articles condemned, their location, and the name of the vessel in which imported. Upon receipt of said notice the collector, or person acting as collector, shall at once cause an investigation and report to be made in writing by at least two customs officers touching the identity and quantity of fruit or perishable goods condemned, and unless proof to ascertain the shortage or non-importation of fruit or perishable goods shall have been lodged as herein required, or if the importer or his agent fails to notify the collector of such condemnation proceedings as herein provided, proof of such shortage or non-importation shall not be deemed established and no allowance shall be made in the liquidation of the duties chargeable thereon."

*Entry by Appraisement of Merchandise Damaged
on Voyage of Importation by Casualty.*

SEC. 3. An exception is made under Section 2926 of the Revised Statutes, which provides that:

"All merchandise of which incomplete entry has been made, or an entry without the specification of particulars, either for

want of the original invoice, or for *any other cause*, shall be conveyed to some warehouse or storehouse to be designated by the collector, in the parcels or packages containing the same, there to remain with due and reasonable care, at the expense and risk of the owner or consignee, under the care of some proper officer, until the particulars, cost, or value, as the case may require, shall have been ascertained either by the exhibition of the original invoice thereof, or by appraisement, at the option of the owner, importer, or consignee; and 'until the duties thereon shall have been paid, or secured to be paid, and a permit granted by the collector for the delivery thereof."

Damage by Casualty After Importation

SEC. 4. As to damage sustained by accidental fire or other casualty after the merchandise has come within the limits of any port of entry, Section 2984 of the Revised Statutes provides that:

"The Secretary of the Treasury is hereby authorized, upon production of satisfactory proof to him of the actual injury or destruction, in whole or in part, of any merchandise, by accidental fire, or other casualty, while the same remained in the custody of the officers of the customs in any public or private warehouse under bond, or in the appraisers' stores undergoing appraisal, in pursuance of law or regulations of the Treasury Department, or while in transportation under bond from the port of entry to any other port in the United States, or while in the custody of the officers of the customs and not in bond, or while within the limits of any port of entry, and before the same have been landed under the supervision of the officers of the customs, to abate or refund, as the case may be, out of any moneys in the Treasury not otherwise appropriated, the amount of impost duties paid or accruing thereupon; and likewise to cancel any warehouse bond or bonds, or enter satisfaction thereon in whole or in part, as the case may be."

Damage by Deterioration

SEC. 5. As to damage by deterioration of goods in warehouse, it is provided by Section 2983 of the Revised Statutes that:

"In no case shall there be any abatement of the duties or allowance for any injury, damage, deterioration, loss or leakage sustained by any merchandise, while deposited in any public or private bonded warehouse."

Shortage Allowance

SEC. 6. An allowance will be made in the assessment of duties for lost or missing packages appearing on the entry if shown by the report of the discharging officer not to have been landed. (Article 607, Customs Regulations, 1915.)

Deficiencies in the contents of examination packages discovered by the appraising officer are allowed for under Section 2921 of the Revised Statutes heretofore cited. (Chapter VII, Section 2.)

Allowance for shortage discovered by the importer after the delivery of unexamined packages to him may be made under Paragraph X of Section III of the Tariff Act of October 3, 1913, which provides:

“That section twenty-eight hundred and ninety-nine of the Revised Statutes, relating to the return of packages unopened for appraisement, shall in no wise prohibit the right of importers to make all needful examinations to determine whether the right to abandon accrues, or whether by reason of total destruction there is a non-importation in whole or in part.” (Article 608 Customs Regulations 1915.)

Breakage and Leakage

SEC. 7. In regard to breakage, leakage or damage on wines, liquors, etc., it is provided by Paragraph 244 of the Tariff Act of October 3, 1913:

“That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits, except that when it shall appear to the collector of customs from the gauger’s return, verified by an affidavit by the importer, to be filed within five days after the delivery of the merchandise, that a cask or package has been broken or otherwise injured in transit from a foreign port, and as a result thereof a part of its contents, amounting to 10 per centum or more of the total value of the contents of the said cask or package in its condition as exported, has been lost, allowance therefore may be made in the liquidation of the duties. Wines, cordials, brandy, and other spirituous liquors, including bitters of all kinds, and

bay rum or bay water, imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe."

CHAPTER XXV

FRAUDS ON THE REVENUE

Failure to Manifest Cargo

SEC. 1. Frauds on the revenue may arise from various causes. Thus under Sections 2806, 2809 and 2810 of the Revised Statutes it is provided that:

R. S. 2806. "No merchandise shall be brought into the United States, from any foreign port, in any vessel unless the master has on board manifests in writing of the cargo, signed by such master."

R. S. 2809. "If any merchandise is brought into the United States in any vessel whatever from any foreign port without having such a manifest on board, or which shall not be included or described in the manifest, or shall not agree therewith, the master shall be liable to a penalty equal to the value of such merchandise not included in such manifest; and all such merchandise not included in the manifest belonging or consigned to the master, mate, officers, or crew of such vessel, shall be forfeited."

R. S. 2810. "Whenever it is made to appear to the satisfaction of the collector, naval officer, and surveyor, or to the major part of them, where those officers are established at any port, or to the satisfaction of the collector alone, where either of the other of the officers is not established, or to the satisfaction of the court in which a trial shall be had concerning such forfeiture, that no part of the cargo of any vessel without proper manifests was unshipped, after it was taken on board, except such as shall have been particularly specified and accounted for in the report of the master, and that the manifests had been lost or mislaid, without fraud or collusion, or were defaced by accident, or became incorrect by mistake, no forfeiture or penalty shall be incurred under the preceding section."

Failure to Specify Sea-Stores

SEC. 2. In regard to the manifesting of sea-stores, it is provided by Sections 2795, 2796 and 2797 of the Revised Statutes that:

R. S. 2795. "In order to ascertain what articles ought to be exempt from duty as the sea-stores of a vessel, the master shall particularly specify the articles, in the report or manifest to be by him made, designating them as the sea-stores of such vessel; and in the oath to be taken by such master, on making such report, he shall declare that the articles so specified as sea-stores are truly such, and are not intended by way of merchandise or for sale; whereupon the articles shall be free from duty."

R. S. 2796. "Whenever it appears to the collector to whom a report and manifest of sea-stores are delivered, together with the naval officer, where there is one, or alone, where there is no naval officer, that the quantities of the articles, or any part thereof, reported as sea-stores, are excessive, the collector, jointly with the naval officer, or alone, as the case may be, may in his discretion estimate the amount of the duty on such excess; which shall be forthwith paid by the master, to the collector, on pain of forfeiting the value of such excess."

R. S. 2797. "If any other or greater quantity of articles are found on board such vessel as sea-stores than are specified in an entry of sea-stores, or if any of the articles are landed without a permit first obtained from the collector, and naval officer, if any, for that purpose, all such articles as are not included in the report or manifest by the master, and all which are landed without a permit, shall be forfeited, and may be seized; and the master shall moreover be liable to a penalty of treble the value of the articles omitted or landed."

Undervaluations

SEC. 3. Frauds on the revenue may also arise from undervaluations on entry. Thus under the proviso to Paragraph I of Section III of the Act of October 3, 1913, it is provided:

"That if the appraised value of any merchandise shall exceed the value declared in the entry by more than 75 per centum, except when arising from a manifest clerical error, such entry shall be held to be *presumptively fraudulent*, and the collector of customs shall seize such merchandise and proceed as in case of forfeiture for violation of the customs laws, and in any legal proceeding other than a criminal prosecution, that may result from such seizure, the undervaluation as shown by the appraisal shall be *presumptive evidence of fraud*, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he shall rebut such presumption of *fraudulent intent* by sufficient evidence. The forfeiture provided for in this section shall apply to the whole of the merchandise or the value thereof in the case or package containing the particular

article or articles in each invoice which are undervalued: *Provided further*, That all additional duties, penalties, or forfeitures applicable to merchandise entered by a duly certified invoice shall be alike applicable to merchandise entered by pro forma invoice or statement in the form of an invoice, and no forfeiture or disability of any kind incurred under the provisions of this section shall be remitted or mitigated by the Secretary of the Treasury.”

Fraudulent Invoice or Entry

SEC. 4. A fraud involving forfeiture may also arise through the entry or an attempt to enter into the commerce of the United States imported merchandise by means of a fraudulent or false invoice or by means of any false or fraudulent statement or practice, it being provided by Paragraph H of Section III of the Act of October 3, 1913:

“That if any consignor, seller, owner, importer, consignee, agent, or other person or persons, shall enter or introduce, or attempt to enter or introduce, into the commerce of the United States any imported merchandise by means of any *fraudulent or false invoice*, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or *fraudulent practice* or appliance whatsoever, or shall make any false statement in the declarations provided for in paragraph F without reasonable cause to believe the truth of such statement, or shall aid or procure the making of any such false statement as to any matter material thereto without reasonable cause to believe the truth of such statement, or shall be guilty of any willful act or omission by means whereof the United States shall or may be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, declaration, affidavit, letter, paper or statement, or affected by such act or omission, such merchandise, or the value thereof, to be recovered from such person or persons, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles of merchandise to which fraud or false paper or statement relates. That the arrival within the territorial limits of the United States of any merchandise consigned for sale and remaining the property of the shipper or consignor, and the acceptance of a false or fraudulent invoice therefor by the consignee or the agent of the consignor, or the existence of any other facts constituting an attempted fraud, shall be deemed, for the purpose of this para-

graph, to be an attempt to enter such merchandise, notwithstanding no actual entry has been made or offered."

Criminal Liability

SEC. 5. A false or fraudulent entry or an attempt to enter merchandise into the commerce of the United States by any of the means specified under Paragraph H of Section III of the Act of October 3, 1913, cited, may also involve a criminal liability, it being provided by Paragraph G of Section III of the Act of October 3, 1913:

"That if any consignor, seller, owner, importer, consignee, agent, or other person or persons, shall enter or introduce, or attempt to enter or introduce, into the commerce of the United States any imported merchandise by means of any *fraudulent or false invoice*, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or *fraudulent practice* or appliance whatsoever, or shall make any false statement in the declarations provided for in paragraph F without reasonable cause to believe the truth of such statements, or shall aid or procure the making of any such false statement as to any matter material thereto without reasonable cause to believe the truth of such statement, or shall be guilty of any willful act or omission by means whereof the United States shall or may be deprived of the lawful duties, or any portion thereof, accruing upon merchandise, or any portion thereof, embraced or referred to in such invoice, declaration, affidavit, letter, paper or statement, or affected by such act or omission, such person or persons shall upon conviction be fined for each offense a sum not exceeding \$5000, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court: *Provided*, That nothing in this section shall be construed to relieve imported merchandise from forfeiture by reason of such false statement or for any cause elsewhere provided by law."

Smuggling

SEC. 6. A criminal liability may also be incurred in consequence of the smuggling or attempt to smuggle merchandise into the United States contrary to law, it being provided by Section 3082 of the Revised Statutes that:

Sec 3082 RS.

"If any person shall *fraudulently or knowingly* import or bring into the United States, or assist in so doing, any merchandise, contrary to law, or shall receive, conceal, buy, sell, or in any manner facilitate the transportation, concealment, or sale of such merchandise after importation, knowing the same to have been imported contrary to law, such merchandise shall be forfeited and the offender shall be fined in a sum not exceeding five thousand dollars nor less than fifty dollars, or be imprisoned for any time not exceeding two years, or both. Whenever, on trial for a violation of this section, the defendant is shown to have or to have had possession of such goods, such possession shall be deemed evidence sufficient to authorize conviction, unless the defendant shall explain the possession to the satisfaction of the jury."

It is also provided by Section 2802 of the Revised Statutes that:

"Whenever any article subject to duty is found in the baggage of any person arriving within the United States, which was not, at the time of making entry for such baggage, mentioned to the collector before whom such entry was made, by the person making entry, such article shall be forfeited, and the person in whose baggage it is found shall be liable to a penalty treble the value of such article."

Awards to Detectors and Seizors Smuggled Goods

SEC. 7. Under Section 4 of the Act of June 22, 1874, it is provided:

"That whenever any officer of the customs or other person shall detect and seize goods, wares, or merchandise, in the act of being smuggled, or which have been smuggled, he shall be entitled to such compensation therefor as the Secretary of the Treasury shall award, not exceeding in amount one-half of the net proceeds, if any, resulting from such seizure, after deducting all duties, costs, and charges connected therewith: *Provided*, That for the purposes of this act smuggling shall be construed to mean the act, with intent to defraud, of bringing into the United States, or, with like intent, attempting to bring into the United States, dutiable articles without passing the same, or the package containing the same, through the custom house, or submitting them to the officers of the revenue for examination. . . ."

Under the regulations of the Treasury Department (Article 932 of the Customs Regulations of 1915), detectors and seizors of smuggled goods may

be awarded an amount equal to 35 per cent. of the net proceeds, not exceeding, however, one-half the net proceeds authorized by law.

Awards to Informers

SEC. 8. Section 4 of the Act of June 22, 1874, provides:

“And whenever any person not an officer of the United States shall furnish to a district attorney, or to any chief officer of the customs, original information concerning any *fraud* upon the customs-revenue, perpetrated or contemplated, which shall lead to the recovery of any duties withheld, or of any fine, penalty, or forfeiture incurred, whether by importers or their agents, or by any officer or person employed in the customs service, such compensation may, on such recovery, be paid to such person so furnishing information as shall be just and reasonable not exceeding in any case the sum of five thousand dollars; which compensation shall be paid, under the direction of the Secretary of the Treasury, out of any money appropriated for that purpose.”

Under the regulations of the Treasury Department (Article 932 of the Customs Regulations of 1915), informers may be awarded an amount equal to 25 per cent. of the proceeds; provided, however, that such amount does not in any case exceed the sum of \$5000 authorized by law.

Suits to Recover Penalties or Forfeitures— Statute of Limitations

SEC. 9. It is provided by Section 22 of the Act of June 22, 1874:

“That no suit or action to recover any pecuniary penalty or forfeiture of property accruing under the customs-revenue laws of the United States shall be instituted unless such suit or action shall be commenced within three years after the time when such penalty or forfeiture shall have accrued: *Provided*, That the time of the absence from the United States of the person subject to such penalty or forfeiture, or of any concealment or absence of the property, shall not be reckoned within this period of limitation.”

Burden of Proof

SEC. 10. It is also provided under Paragraph T of Section III of the Act of October 3, 1913:

“That in all suits or informations brought, where any seizure has been made pursuant to any Act providing for or regulating the collection of duties on imports or tonnage, if the property is claimed by any person, the burden of proof shall lie upon such claimant, and in all actions or proceedings for the recovery of the value of the merchandise imported contrary to any Act providing for or regulating the collection of duties on imports or tonnage, the burden of proof shall be upon the defendant: *Provided*, That probable cause is shown for such prosecution, to be judged of by the court.”

Compromise of Claims

SEC. 11. Claims in favor of the Government arising under the Customs Revenue laws may be compromised by the Secretary of the Treasury in pursuance of Section 3469 of the Revised Statutes, which provides that:

“Upon a report by a district attorney, or any special attorney or agent having charge of any claim in favor of the United States, showing in detail the condition of such claim, and the terms upon which the same may be compromised, and recommending that it be compromised upon the terms offered, and upon the recommendation of the Solicitor of the Treasury, the Secretary of the Treasury is authorized to compromise such claim accordingly. But the provisions of this section shall not apply to any claim arising under the postal laws.”

The matter subject of compromise is limited to the civil liability of the proponent, and relates purely to claims of doubtful recovery. Collectible judgments may not be compromised. (Article 927, Customs Regulations, 1915.)

CHAPTER XXVI

SEIZURES AND FORFEITURES

Officers of the Customs to Make Seizures

SEC. 1. Under Section 3072 of the Revised Statutes it is provided that:

“It shall be the duty of the several officers of the customs to seize and secure any vessel or merchandise which shall become liable to seizure by virtue of any law respecting the revenues, as well without as within their respective districts.”

Collector to Retain Custody of Seized Merchandise

SEC. 2. Merchandise so seized shall remain in the custody of the collector under Section 3086 of the Revised Statutes, which provides that:

“All merchandise or property of any kind seized under the provisions of any law of the United States relating to the customs, shall, unless otherwise provided by law, be placed and remain in the custody of the collector or other principal officer of the customs of the district in which the seizure shall be made, to abide adjudication by the proper tribunal, or other disposition according to law.”

Unlawful Importation by Sea

SEC. 3. The seizure may arise through various causes. Thus, it is provided by Section 3059 of the Revised Statutes as to the unlawful importation by sea that:

“It shall be lawful for any officer of the customs, including inspectors and occasional inspectors, or of a revenue cutter, or authorized agent of the Treasury Department, or other persons specially appointed for the purpose in writing by a collector, naval officer, or surveyor, to go on board of any vessel, as well without as within his district, and to inspect, search, and ex-

amine the same, and any person, trunk, or envelope on board, and to this end to hail and stop such vessel if under way, and to use all necessary force to compel compliance; and if it shall appear that any breach or violation of the laws of the United States has been committed, whereby or in consequence of which such vessel, or the merchandise, or any part thereof, on board of or imported by such vessel, is liable to forfeiture, to make seizure of the same, or either or any part thereof, and to arrest, or in case of escape, or any attempt to escape, to pursue and arrest any person engaged in such breach or violation."

Unlawful Importation by Land

SEC. 4. In regard to the unlawful importation by land it is provided by Section 3061 of the Revised Statutes that:

"Any of the officers or persons authorized to board or search vessels may stop, search; and examine, as well without as within their respective districts, any vehicle, beast, or person, on which or whom he or they shall suspect there is merchandise which is subject to duty, or shall have been introduced into the United States in any manner contrary to law, whether by the person in possession or charge, or by, in, or upon such vehicle or beast, or otherwise, and to search any trunk or envelope, wherever found, in which he may have a reasonable cause to suspect there is merchandise which was imported contrary to law; and if any such officer or other person so authorized shall find any merchandise on or about such vehicle, beast, or person, or in any such trunk or envelope, which he shall have reasonable cause to believe is subject to duty, or to have been unlawfully introduced into the United States, whether by the person in possession or charge, or by, in, or upon such vehicle, beast, or otherwise, he shall seize and secure the same for trial."

Seizure of Teams and Vehicles

SEC. 5. Under Section 3062 of the Revised Statutes it is provided that:

"Every such vehicle and beast, or either, together with teams or other motive-power used in conveying, drawing, or propelling such vehicle or merchandise, and all other appurtenances, including trunks, envelopes, covers, and all means of concealment, and all the equipage, trappings, and other appurtenances of such beast, team, or vehicle, shall be subject to seizure and forfeiture. If any person who may be driving or conducting, or in charge of any such carriage, or vehicle, or beast, or any person traveling,

shall willfully refuse to stop and allow search and examination to be made as herein provided, when required so to do by any authorized person, he shall be punishable by a fine of not more than one thousand dollars, nor less than fifty dollars."

Importations from Foreign Contiguous Territory

SEC. 6. As to importations from foreign contiguous territory, it is provided by Sections 3098 and 3099 of the Revised Statutes that:

R. S. 3098. "The master of any vessel, except resigtered vessels, and every person having charge of any boat, canoe or raft, and the conductor or driver of any carriage or sleigh, and every other person coming from any foreign territory adjacent to the United States, with merchandise subject to duty, shall deliver, immediately on his arrival within the United States, a manifest of the cargo or loading of such vessel, boat, canoe, raft, carriage, or sleigh, or of the merchandise so brought from such foreign territory, at the office of any collector or deputy collector which shall be nearest to the boundary-line, or nearest to the road or waters by which such merchandise is brought; and every such manifest shall be verified by the oath of such person delivering the same; which oath shall be taken before such collector or deputy collector; and such oath shall state that such manifest contains a full, just, and true account of the kinds, quantities, and values of all the merchandise so brought from such foreign territory."

R. S. 3099. "If the master, or other person having charge of any vessel, boat, canoe, or raft, or the conductor or driver of any carriage or sleigh, or other person bringing such merchandise, shall neglect or refuse to deliver the manifest required by the preceding section, or pass by or avoid such office, the merchandise subject to duty, and so imported, shall be forfeited to the United States, together with the vessel, boat, canoe, or raft, the tackle, apparel, and furniture of the same, or the carriage or sleigh, and harness and cattle drawing the same, or the horses with their saddles and bridles, as the case may be; and such master, conductor, or other importer shall be subject to a penalty of four times the value of the merchandise so imported."

Seizure of Merchandise not Exceeding \$500 in Value

SEC. 7. Having made such seizure, it is the duty of the collector to cause the merchandise seized to

be appraised in accordance with Section 3074 of the Revised Statutes, which provides that:

"In all cases of seizure of property subject to forfeiture for any of the causes named in any provision of law relating to the customs, or for the registering, enrolling, or licensing of vessels, when, in the opinion of the collector or other principal officer of the revenue making such seizure, the value of the property seized does not exceed five hundred dollars, he shall cause a list and particular description of the property seized to be prepared in duplicate, and an appraisement of the same to be made by two sworn appraisers under the revenue laws, if there are such appraisers at or near the place of seizure; but if there are no such appraisers, then by two competent and disinterested citizens of the United States, to be selected by him for that purpose, residing at or near the place of seizure; which list and appraisement shall be properly attested by such collector or other officer and the person making the appraisal. For such services of the appraisers they shall be allowed out of the revenue one dollar and fifty cents each, for every day necessarily employed in such service."

Notice of Seizure not Exceeding \$500 in Value

SEC. 8. It is also provided under Section 3075 of the Revised Statutes that:

"If the amount of the appraisal of the property so seized as forfeited shall not exceed the sum of five hundred dollars the collector or other principal officer shall publish a notice once a week for three successive weeks in some newspaper of the county or place where such seizure shall have been made, if any newspaper shall be published in such county; but if no newspaper shall be published in such county, then such notice shall be published in some newspaper of the county in which the principal customs office of the district shall be situated; and if no newspaper shall be published in such county, then notices shall be posted in proper public places, which notices shall describe the articles seized, and state the time, cause, and place of seizure, and shall require any person claiming such article to appear and file with such collector or other officer his claim to such articles within twenty days from the date of the first publication of such notice."

Filing of Claim to Ownership

SEC. 9. If the appraised value of the merchandise shall not exceed the sum of \$500, any person claiming the property may file a claim thereto

under Section 3076 of the Revised Statutes, which provides that:

"Any person claiming the property so seized may, at any time within twenty days from the date of such publication, file with the collector or other officers a claim, stating his interest in the articles seized, and, upon depositing with such collector or other officer a bond to the United States in the penal sum of two hundred and fifty dollars, with two sureties, to be approved by such collector or other officer, conditioned that, in case of the condemnation of the articles so claimed the obligors shall pay all the costs and expenses of the proceedings to obtain such condemnation. Such collector or other officer shall transmit the same, with the duplicate list and description of the articles seized and claimed, to the United States district attorney for the district, who shall proceed for a condemnation of the property in the ordinary mode prescribed by law."

Seizure to Be Reported to District Attorney

SEC. 10. Where such claim to ownership has been filed, the collector of customs will report the seizure to the United States Attorney for his district for appropriate action, in accordance with Section 3084 of the Revised Statutes, which provides that:

"The several collectors of customs shall report within ten days to the district attorney of the district in which any fine, penalty or forfeiture may be incurred for the violation of any law of the United States, relating to the revenue, a statement of all the facts and circumstances of the case within their knowledge, or which may come to their knowledge from time to time, stating the names of witnesses, and the provisions of the law believed to be violated, and on which a reliance may be had for condemnation or conviction. If any collector shall in any case fail to report to the proper district attorney, as prescribed in this section, such collector's right to any compensation, benefit, or allowance in such case shall be forfeited to the United States, and the same may, in the discretion of the Secretary of the Treasury, be awarded to such persons as may make complaint and prosecute the same to judgment or conviction."

Summary Sale

SEC. 11. If no such claim to ownership has been filed, the collector may proceed to a sale of the goods

without reporting the seizure to the United States Attorney for prosecution, in accordance with Section 3077 of the Revised Statutes, which provides that:

"If no such claim shall be filed or bond given within the twenty days above specified, such collector or other officer shall give not less than fifteen days' notice of the sale of the property so seized, by publication in the manner before mentioned; and, at the time and place specified in such notice, he shall sell at public auction the property so seized, and shall deposit the proceeds, after deducting the actual expenses of such seizure, publication, and sale, in the Treasury of the United States, as shall be directed by the Secretary of the Treasury. The collector, however, shall have power to adjourn such sale from time to time for a period not exceeding thirty days in all."

Restoration of Proceeds of Sale

SEC. 12. If the rightful owner of the merchandise has failed to file a claim therefor, in accordance with the provisions of Section 3076 of the Revised Statutes, he may within three months after sale apply for a remission of the forfeiture and a restoration of the proceeds of such sale under Section 3078 of the Revised Statutes, which provides that:

"Any person claiming to be interested in the property sold under the provisions of the preceding section may, within three months after such sale, apply to the Secretary of the Treasury for a remission of the forfeiture and a restoration of the proceeds of such sale, and the same may be granted by the Secretary upon satisfactory proof, to be furnished in such manner as he shall direct, that the applicant, at the time of the seizure and sale of the property in question, did not know of the seizure, and was in such circumstances as prevented him from knowing of the same, and that such forfeiture was incurred without willful negligence or any intention of fraud on the part of the owner of such property."

Distribution of Proceeds of Sale

SEC. 13. In the absence of an application for such remission of the forfeiture and the restoration

of the proceeds of sale, it is provided under Section 3079 of the Revised Statutes that:

"If no application for such remission or restoration shall be made within three months after such sale, the Secretary of the Treasury shall then cause the proceeds of such sale to be distributed in the same manner as if such property had been condemned and sold in pursuance of a decree of a competent court."

Summary Sale of Perishable Goods

SEC. 14. Should the merchandise under seizure be perishable, it is provided by Section 3080 of the Revised Statutes that:

"Whenever seizure shall be made of any property which, in the opinion of the appraisers, is liable to perish or waste, or to be greatly reduced in value by keeping, or which cannot be kept without great disproportionate expense, whether such property consists of live animals or merchandise, and when the property thus seized shall not exceed five hundred dollars in value, and when no claim shall have been interposed therefor as is hereinbefore provided, the appraisers, if requested by the collector or principal officer making the seizure, at the time when such appraisal is made, shall certify on oath, in their appraisal the belief that the property seized is liable to speedy deterioration, or that the expenses of its keeping will largely reduce the net proceeds of the sale; and in case the appraisers thus certify, such collector or other officer may proceed to advertise and sell the same at auction, by giving notice for such time as he may think reasonable, but not less than one week, of such seizure and intended sale, by advertisement as is hereinbefore provided; and the proceeds of such sale shall be deposited to the credit of the Treasurer of the United States, subject, nevertheless, to the payment of such claims as shall be presented within three months from the day of sale, and allowed by the Secretary of the Treasury."

Seizure of Merchandise Exceeding \$500 in Value to Be Reported to United States Attorney

SEC. 15. If a claim to ownership has been filed for any property seized not exceeding \$500 in value, in accordance with the provisions of Section 3076 of the Revised Statutes, as well as in cases where the value of the merchandise under seizure

is in excess of \$500, the facts relating to the seizure should be reported to the United States Attorney for appropriate action in accordance with the provisions of Section 3084 of the Revised Statutes heretofore cited. (Chapter XXVI, Section 10.)

Prosecution for Forfeiture

SEC. 16. Upon such report of seizure to the United States Attorney, it is provided by Section 838 of the Revised Statutes that:

“It shall be the duty of every District Attorney to whom any collector of customs, or of internal revenue, shall report, according to law, any case in which any fine, penalty, or forfeiture has been incurred in the district of such attorney for the violation of any law of the United States relating to the revenue, to cause the proper proceedings to be commenced and prosecuted without delay, for the fines, penalties, and forfeitures in such case provided, unless, upon inquiry and examination, he shall decide that such proceedings cannot probably be sustained, or that the ends of public justice do not require that such proceedings should be instituted; in which case he shall report the facts in the customs cases to the Secretary of the Treasury, and in internal revenue cases to the Commissioner of the Internal Revenue for their direction. And for the expenses incurred and services rendered in all such cases, the district attorney shall receive and be paid from the Treasury such sum as the Secretary of the Treasury shall deem just and reasonable, upon the certificate of the judge before whom such cases are tried and disposed of: *Provided*, That the annual compensation of such district attorney shall not exceed the maximum amount prescribed by law, by reason of such allowance and payment.”

Bailing of Property Under Seizure

SEC. 17. Should the United States Attorney conclude to proceed for the forfeiture of the merchandise, it is provided by Section 938 of the Revised Statutes that:

“Upon the prayer of any claimant to the court, that any vessel, goods, wares, or merchandise, seized and prosecuted under any law respecting the revenue from imports or tonnage, or the registering and recording, or the enrolling and licensing of ves-

sels, or any part thereof, should be delivered to him, the court shall appoint three proper persons to appraise such property, who shall be sworn in open court, or before a commissioner appointed by the district court to administer oaths to appraisers, for the faithful discharge of their duty; and the appraisement shall be made at the expense of the party on whose prayer it is granted. If, on the return of the appraisement, the claimant, with one or more sureties, to be approved by the court, shall execute a bond to the United States for the payment of a sum equal to the sum at which the property prayed to be delivered is appraised, and produce a certificate from the collector of the district where the trial is had, and of the naval officer thereof, if any there be, that the duties on the goods, wares, and merchandise, or tonnage duty on the vessel so claimed, have been paid or secured in like manner as if the same had been legally entered, the court shall, by rule, order such vessel, goods, wares, or merchandise to be delivered to such claimant; and the said bond shall be lodged with the proper officer of the court. If judgment passes in favor of the claimant, the court shall cause the said bond to be canceled; but if judgment passes against the claimant, as to the whole or any part of such vessel, goods, wares, or merchandise and the claimant does not within twenty days thereafter pay into the court, or to the proper officer thereof, the amount of the appraised value of such vessel, goods, wares, or merchandise so condemned, with the costs, judgment shall be granted upon the bond, on motion in open court without further delay."

Investigation Before a United States Commissioner

SEC. 18. With the view to conducting an investigation before a United States Commissioner in cases involving violations of the customs laws, it is provided by Section 15 of the Act of June 22, 1874:

"That it shall be the duty of any officer or person employed in the customs-revenue service of the United States, upon detection of any violation of the customs laws, forthwith to make complaint thereof to the collector of the district, whose duty it shall be promptly to report the same to the district attorney of the district in which such frauds shall be committed. Immediately upon the receipt of such complaint, if, in his judgment, it can be sustained, it shall be the duty of such district attorney to cause investigation into the facts to be made before a United States Commissioner having jurisdiction thereof, and to initiate proper proceedings to recover the fines and penalties in the premises, and to prosecute the same with the utmost diligence to final judgment."

*The Mitigation or Remission of Fines, Penalties
and Forfeitures Where the Amount Involved
Does Not Exceed \$1000.*

SEC. 19. If the amount involved does not exceed \$1000, it is provided by Section 5293 of the Revised Statutes that:

"The Secretary of the Treasury is authorized to prescribe such rules and modes of proceeding to ascertain the facts upon which an application for remission of a fine, penalty, or forfeiture is founded, as he deems proper, and upon ascertaining them, to remit the fine, penalty, or forfeiture, if in his opinion it was incurred without willful negligence or fraud, in either of the following cases:

"First. If the fine, penalty, or forfeiture was imposed under authority of any revenue law, and the amount does not exceed one thousand dollars.

"Second. Where the case occurred within either of the collection-districts in the States of California or Oregon.

"Third. If the fine, penalty, or forfeiture was imposed under authority of any provision of law relating to the importation of merchandise from foreign contiguous territory, or relating to manifests for vessels enrolled or licensed to carry on the coasting-trade on the northern, northeastern, and northwestern frontiers.

* * * * *

"Fifth. If the fine, penalty, or forfeiture was imposed by authority of any provisions of law for levying or collecting any duties or taxes, or relating to registering, recording, enrolling, or licensing vessels, and the case arose within the collection district of Alaska, or was imposed by virtue of any provisions of law relating to fur seals upon the islands of Saint Paul and Saint George."

Suitable regulations carrying this provision of law into effect have been prescribed under Article 925 of the Customs Regulations of 1915.

Where the Amount Involved Is in Excess of \$1000

SEC. 20. If the fine, penalty or forfeiture incurred is in excess of \$1000, a summary investigation before a United States District Judge will be necessary under Section 5292 of the Revised Statutes, which provides that:

“Whenever any person who shall have incurred any fine, penalty, or forfeiture, or disability, or may be interested in any vessel or merchandise which has become subject to any seizure, forfeiture, or disability by authority of any provisions of law for imposing or collecting any duties or taxes, or relating to registering, recording, enrolling, or licensing vessels, and for regulating the same or for providing for the suppression of insurrections or unlawful combinations against the United States, shall prefer his petition to the judge of the district in which such fine, penalty, or forfeiture, or disability has accrued, truly, and particularly setting forth the circumstances of his case, and shall pray that the same may be mitigated or remitted, the judge shall inquire, in a summary manner, into the circumstances of the case; first causing reasonable notice to be given to the person claiming such fine, penalty, or forfeiture, and to the attorney of the United States for such district, that each may have an opportunity of showing cause against the mitigation or remission thereof; and shall cause the facts appearing upon such inquiry to be stated and annexed to the petition, and direct their transmission to the Secretary of the Treasury. The Secretary shall thereupon have power to mitigate or remit such fine, forfeiture, or penalty, or remove such disability, or any part thereof, if, in his opinion, the same was incurred without willful negligence, or any intention of fraud in the person incurring the same; and to direct the prosecution, if any has been instituted for the recovery thereof, to cease and be discontinued, and upon such terms or conditions as he may deem reasonable and just.”

Release on Payment of Appraised Value

SEC. 21. It is also provided under Section 3081 of the Revised Statutes that:

“The collectors of the several districts of the United States, in all cases of seizure of any merchandise for violation of the revenue laws, the appraised value of which, in the district wherein such seizure shall be made, does not exceed one thousand dollars, are hereby authorized, subject to the approval of the Secretary of the Treasury, to release such merchandise on payment of the appraised value thereof.”

The appraised value under this section has reference to the home appraised value in the United States; that is, the foreign value of the merchandise with the duties added. (Article 919, Customs Regulations of 1915.)

*Fines Covered Into the Treasury Cannot Be
Refunded*

SEC. 22. Referring again to Sections 5292 and 5293 of the Revised Statutes (Chapter XXVI, Sections 19 and 20), it will be observed that those sections authorize the Secretary of the Treasury to *mitigate or remit* fines in certain specified cases. No specific authority to refund fines is, however, enumerated therein. It has accordingly been held (Opinions of the Attorney General, Vol. XXI, p. 320) that no such authority exists, and that in the absence of statutory authority fines incurred in Customs Cases, covered into the Treasury, cannot be refunded. (Article 315, Customs Regulations, 1915.)

CHAPTER XXVII.

EVIDENCE

Evidence of Foreign Shipper

SEC. 1. Should it be deemed necessary to obtain evidence from the foreign manufacturer, seller or shipper relating to the classification or value of merchandise exported to the United States, it is provided by Paragraph U of Section III of the Act of October 3, 1913:

“That if any person, persons, corporations, or other bodies, selling, shipping, consigning, or manufacturing merchandise exported to the United States, shall fail or refuse to submit to the inspection of a duly accredited investigating officer of the United States, when so requested to do, any or all of his books, records, or accounts pertaining to the value or classification of such merchandise, then the Secretary of the Treasury, in his discretion, is authorized while such failure or refusal continues to levy an additional duty of 15 per centum ad valorem on all such merchandise when imported into the United States: *Provided, however,* That such additional duties shall not be imposed in case the laws of the country of exportation provide for the administration, by its duly authorized officers, of oaths to invoices, or statements of cost, before certification by consuls, and for punishment for false swearing under said oaths, whenever consuls are directed by the Secretary of State, under section twenty-eight hundred and sixty-two of the Revised Statutes, to require such oaths before certification of the invoices.”

Evidence of American Importer

SEC. 2. In regard to obtaining evidence from the American importer pertaining to the value and classification of imported merchandise, it is provided by Paragraph E of Section III of the Act of October 3, 1913, relating to the entry by *pro forma* invoice, that:

"It shall be lawful for the collector or his deputy to examine the deponent under oath, touching the sources of his knowledge, information, or belief in the premises, and to require him to produce any letter, paper, or statement of account in his possession, or under his control which may assist the officers of customs in ascertaining the actual value of the importation or any part thereof, and in default of such production, when so requested, such owner, importer consignee, or agent shall be thereafter debarred from producing any such letter, paper, or statement for the purpose of avoiding any additional duty, penalty, or forfeiture incurred under this Act, unless he shall show to the satisfaction of the court, or the officers of the customs, as the case may be, that it was not in his power to produce the same when so demanded; and no merchandise shall be admitted to entry under the provisions of this section unless the collector shall be satisfied that the failure to produce a duly certified invoice is due to causes beyond the control of the owner, consignee, or agent thereof."

Failure of American Importer to Give Evidence

SEC. 3. It is also provided by Paragraph V of Section III of the Act of October 3, 1913:

"That if any person, persons, corporations, or other bodies engaged in the importation of merchandise into the United States or engaged in dealing with such imported merchandise, shall fail or refuse to submit to the inspection of a duly accredited investigating officer of the United States, upon request so to do from the chief officer of customs at the port where such merchandise is entered, any or all of his books, records, or accounts pertaining to the value or classification of any such imported merchandise, then the Secretary of the Treasury, in his discretion, is authorized while such failure or refusal continues, to assess additional duty of 15 per centum ad valorem on all merchandise consigned to or imported by, or shipped, or intended for delivery, to such person, persons, corporations, or other bodies so failing or refusing."

Importer to Testify Under Oath

SEC. 4. With the further purpose of securing evidence from the American importer regarding the proper value and classification of the merchandise imported, it is provided by Paragraph O of Section III of the Act of October 3, 1913:

“That the general appraisers, or any of them, are hereby authorized to administer oaths, and said general appraisers, the boards of general appraisers, the local appraisers, or the collectors, as the case may be, may cite to appear before them, and examine upon oath any owner, importer, agent, consignee, or other person touching any matter or thing which they, or either of them, may deem material respecting any imported merchandise then under consideration or previously imported within one year, in ascertaining the classification or dutiable value thereof or the rate or amount of duty; and they, or either of them, may require the production of any letters, accounts, contracts, or invoices relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed and preserved for use or reference until the final decision of the collector, appraiser, or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be; and such evidence shall be given consideration in all subsequent proceedings relating to such merchandise.”

Penalty for Failure to Give Evidence

SEC. 5. Failure to comply may involve the penalties provided for under Paragraph P of Section III of the Act of October 3, 1913, to the effect:

“That if any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers when required by a general appraiser, or a board of general appraisers, or a local appraiser, or a collector, he shall be liable to a penalty of not less than \$20 nor more than \$500; and if such person be the owner, importer, or consignee, the appraisement which the Board of General Appraisers, or local appraiser, or collector where there is no appraiser, may make of the merchandise shall be final and conclusive; and any person who shall willfully and corruptly swear falsely on an examination before any general appraiser, or Board of General Appraisers, or local appraiser, or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited, or the value thereof may be recovered from him.”

CHAPTER XXVIII

SPECIAL AGENCY SERVICE

Inspection of Books, Papers and Accounts of Customs Officers

SEC. 1. It is provided by Section 2640 of the Revised Statutes that:

“Collectors, Naval Officers, and Surveyors shall attend in person at the ports to which they are respectively appointed; and shall keep fair and true accounts and records of all their transactions, as officers of the customs, in such manner and form as may from time to time be directed by the Secretary of the Treasury; and shall at all times submit their books, papers and accounts to the inspection of such persons as may be appointed for that purpose; and shall once in every month, or oftener if they shall be required, transmit their accounts for settlement to the officer or officers whose duty it shall be to make such settlement. And if any collector, naval officer, or surveyor shall omit to keep fair and true accounts, or shall refuse to submit forthwith his books, papers, and accounts to inspection as required by law, or if any collector shall omit or refuse to render his accounts for settlement, for a term exceeding three months after the same shall have been required by the proper officer, the delinquent officer shall be liable to a penalty of one thousand dollars, to be recovered with costs of suit.”

Special Agents to Be Appointed

SEC. 2. For the purpose of conducting the inspection of the books, papers and accounts of customs officers called for under Section 2640 of the Revised Statutes, and for the detection of frauds on the revenue, it is provided by Section 2649 of the Revised Statutes that:

“The Secretary of the Treasury may appoint special agents, not exceeding (twenty-eight) in number, for the purpose of making the examinations of the books, papers, and accounts of

collectors and other officers of the customs, and to be employed generally, under the direction of the Secretary of the Treasury, in the prevention and detection of frauds on the customs revenue; and the expense thereof shall be charged to the appropriation to defray the expense of collecting the revenue from customs."

Special Agents in Contiguous Foreign Territory

SEC. 3. It is also provided by Section 2999 of the Revised Statutes that:

"For the purpose of better guarding against frauds upon the revenue on foreign merchandise transported between the ports of the Atlantic and those of the Pacific overland through any foreign territory, the Secretary of the Treasury may appoint special sworn agents as inspectors of the customs, to reside in such foreign territory where such merchandise may be landed or embarked, with power to superintend the landing or shipping of all merchandise passing coastwise between the ports of the United States and the Pacific and Atlantic. It shall be their duty, under such regulations and instructions as the Secretary of the Treasury may prescribe, to guard against the perpetration of frauds upon the revenue. The compensation paid to such inspectors shall not in the aggregate exceed five thousand dollars per annum."

Special Agency Districts

SEC. 4. Under various Acts of Congress the number of Special Agents to be employed has been varied from time to time. At present there are seventeen Special Agency Districts provided for, comprising one or more customs collections districts each. (T. D. 33706, T. D. 36974 and 37634.)

Special Commissioners

SEC. 5. As a part of the Special Agency Service there have also been stationed abroad Special Commissioners whose duty it is to furnish the Customs Service with all useful and necessary information regarding foreign market values of merchandise shipped to the United States, and to make such special investigations as may be deemed necessary.

Such Commissioners have been stationed at London, Paris, Berlin, Cologne, St. Gall and Yokohama.

Special Agents Authorized to Administer Oaths

SEC. 6. It is provided by Section 183 of the Revised Statutes that:

“Any officer or any clerk of any of the departments lawfully detailed to investigate frauds or attempts to defraud on the Government, or any irregularity or misconduct of any officer or agent of the United States, shall have authority to administer an oath to any witness attending to testify or depose in the course of such investigation.”

Authority to Search Vessels

SEC. 7. Special Agents may make searches under Section 3059 of the Revised Statutes, which provides that:

“It shall be lawful for any officer of the customs, including inspectors and occasional inspectors, or of a revenue cutter, or authorized agent of the Treasury Department, or other persons specially appointed for the purpose in writing by a collector, naval officer, or surveyor, to go on board of any vessel, as well without as within his district, and to inspect, search, and examine the same, and any person, trunk, or envelope on board, and to this end to hail and stop such vessel if under way, and to use all necessary force to compel compliance; and if it shall appear that any breach or violations of the laws of the United States has been committed, whereby or in consequence of which such vessel, or the merchandise, or any part thereof, on board or imported by such vessel, is liable to forfeiture, to make seizure of the same, or either or any part thereof, and to arrest, or in case of escape, or an attempt to escape, to pursue and arrest any person engaged in such breach or violation.”

Authority to Enter Buildings Except Dwelling-Houses in Night or Day Time

SEC. 8. It is provided by Section 3065 of the Revised Statutes that:

“Any person authorized by this Title (XXXIV) to make searches and seizures, or any person assisting him or acting

under his directions, may, if deemed necessary by him or them, enter into or upon or pass through the lands, inclosures, and buildings, other than the dwelling-house of any person whomsoever, in the night or in the day time, in order to the more effectual discharge of his official duties."

Warrant to Search Dwelling-House in Daytime

SEC. 9. In regard to the search of dwelling-houses in daytime it is provided by Section 3066 of the Revised Statutes that:

"If any collector, naval officer, surveyor, or other person specially appointed by either of them, or inspector, shall have cause to suspect a concealment of any merchandise in any particular dwelling-house, store-building, or other place, they, or either of them, upon proper application on oath to any justice of the peace, or district judge of cities, police justice, or any judge of the circuit or district court of the United States, or any Commissioner of the United States circuit court, shall be entitled to a warrant to enter such house, store, or other place, in the day time only, and there to search for such merchandise; and if any shall be found, to seize and secure the same for trial; and all such merchandise, upon which the duties shall not have been paid, or secured to be paid, shall be forfeited."

Searching Officer to Make Character Known

SEC. 10. It is provided by Section 3071 of the Revised Statutes that:

"Every officer or other person authorized to make searches and seizures by this Title (XXXIV) shall, at the time of executing any of the powers conferred upon him, make known, upon being questioned, his character as an officer or agent of the customs of Government, and shall have authority to demand of any person within the distance of three miles to assist him in making any arrest, search, or seizure authorized by this Title (XXXIV), where such assistance may be necessary; and if such person shall, without reasonable excuse, neglect or refuse so to assist, upon proper demand, he shall be deemed guilty of a misdemeanor, punishable by a fine of not more than two hundred dollars, nor less than five hundred dollars."

CHAPTER XXIX

BAGGAGE

Wearing Apparel

SEC. 1. It is provided by Paragraph 642 of the Free List of the Act of October 3, 1913, that:

“Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States; but this exemption shall include only such articles as were actually owned by them and in their possession abroad at the time of or prior to their departure from a foreign country, and as are necessary and appropriate for the wear and use of such persons and are intended for such wear and use, and shall not be held to apply to merchandise or articles for other persons or for sale: *Provided*, That in case of residents of the United States returning from abroad all wearing apparel, personal and household effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established under appropriate rules and regulations to be prescribed by the Secretary of the Treasury: *Provided further*, That up to but not exceeding \$100 in value of articles acquired abroad by such residents of the United States for personal or household use or as souvenirs or curios, but not bought on commission or intended for sale, shall be admitted free of duty.”

Entry of Baggage

SEC. 2. On the arrival of baggage in the United States, whether accompanied by the passenger or not, an entry thereof will be required in accordance with Sections 2799, 2800 and 2801 of the Revised Statutes, which provide that:

R. S. 2799. “In order to ascertain what articles ought to be exempted as the wearing apparel, and other personal baggage, and the tools or implements of a mechanical trade only, of persons who arrive in the United States, due entry thereof, as of other merchandise, but separate and distinct from that of any

other merchandise, imported from a foreign port, shall be made with the collector of the district in which the articles are intended to be landed by the owner thereof, or his agent, expressing the persons by whom or for whom such entry is made, and particularizing the several packages, and their contents, with their marks and numbers; and the person who shall make the entry shall take and subscribe an oath before the collector, declaring that the entry subscribed by him and to which the oath is annexed contains, to the best of his knowledge and belief, a just and true account of the contents of the several packages mentioned in the entry, specifying the name of the vessel, of her master, and of the port from which she arrived; and that such packages contain no merchandise whatever other than wearing apparel, personal baggage, or, as the case may be, tools of trade, specifying it; that they are all the property of a person named who has arrived, or is shortly expected to arrive in the United States, and are not directly or indirectly imported for any other or intended for sale."

R. S. 2800. "Whenever the person making entry of any articles as wearing apparel, personal baggage, tools, or implements, is not the owner of them, he shall give bond with one or more sureties, to the satisfaction of the collector, in a sum equal to the duties on like articles imported subject to duty, upon the condition that the owner of the articles shall, within one year, personally make an oath such as is prescribed in the preceding section."

R. S. 2801. "On compliance with the two preceding sections and not otherwise, a permit shall be granted for landing such articles. But whenever the collector and the naval officer, if any, think proper, they may direct the baggage of any person arriving in the United States to be examined by the surveyor of the port, or by an inspector of the customs, who shall make a return of the same; and if any articles are contained therein which in their opinion ought not to be exempted from duty, due entry of them shall be made and the duties thereon paid."

Forms of Baggage Declaration

SEC. 3. Where the baggage accompanies the passenger a declaration will be required in accordance with Article 357 of the Customs Regulations of 1915, which provides that:

"Forms of baggage declaration and entry (Customs Form 6063) will be furnished by collectors to steamship companies for use on steamships carrying first and second class passengers. Copies of notice to passengers, Customs Form 6061, will also be furnished for distribution on outgoing and incoming steamers."

"Passengers should prepare and sign their declarations on board steamships at least one day before arrival, and should hand them to the purser for delivery to the proper customs officer on arrival in port.

"Failure to declare dutiable articles contained in baggage subjects such articles to seizure and forfeiture. When the collector is satisfied that the failure to declare any article was not with intent to evade the payment of duty he may permit the declaration to be amended."

Search of Baggage

SEC. 4. In regard to the search of baggage, it is provided by Sections 3064, 3100 and 3101 of the Revised Statutes that:

R. S. 3064. "The Secretary of the Treasury may from time to time prescribe regulations for the search of persons and baggage, and for the employment of female inspectors for the examination and search of persons of their own sex; and all persons coming into the United States from foreign countries shall be liable to detention and search by authorized officers or agents of the Government, under such regulations."

R. S. 3100. "All merchandise, and all baggage and effects of passengers, and all other articles imported into the United States from any contiguous foreign country except as hereinafter provided, as well as the vessels, cars, and other vehicles, and envelopes in which the same shall be imported, shall be unladen in the presence of, and be inspected by an inspector or other officer of the customs, at the first port of entry or custom house in the United States where the same shall arrive; and to enable the proper officer to thoroughly discharge this duty, he may require the owner or his agent, or other person, having charge or possession of any trunk, traveling bag, or sack, valise, or other envelope, or of any closed vessel, car, or other vehicle, to open the same, or deliver to him the proper key."

R. S. 3101. "If any owner, agent, or other person shall refuse or neglect to comply with his demands, allowed by the preceding section, the officer shall retain such trunk, traveling bag, or sack, valise, or whatsoever it may be, and open the same, and, as soon thereafter as may be practicable, examine the contents; and if any article subject to the payment of duty shall be found therein, the whole contents, together with the envelope, shall be forfeited to the United States, and disposed of as the law provides in similar cases. If any such dutiable merchandise or article shall be found in such vessel, car, or other vehicle, the owner, agent, or other person in charge which shall have been refused to open the same or deliver the key as herein provided,

the same, together with the vessel, car, or other vehicle, shall be forfeited to the United States, and shall be held by such officer, to be disposed of as the law provides in other similar cases of forfeiture."

Failure to Declare

SEC. 5. Failure to declare dutiable articles contained in baggage may involve the penalties prescribed by Sections 2802 and 3082 of the Revised Statutes, which provide that:

R. S. 2802. "Whenever any article subject to duty is found in the baggage of any person arriving within the United States, which was not, at the time of making entry of such baggage, mentioned to the collector before whom such entry was made, by the person making entry, such articles shall be forfeited, and the person in whose baggage it is found shall be liable to a penalty of treble the value of such article."

R. S. 3082. "If any person shall fraudulently or knowingly import or bring into the United States, or assist in so doing, any merchandise contrary to law, or shall receive, conceal, buy, sell, or in any manner facilitate the transportation, concealment or sale of such merchandise after importation, knowing the same to have been imported contrary to law, such merchandise shall be forfeited and the offender shall be fined in any sum not exceeding five thousand dollars nor less than fifty dollars, or be imprisoned for any time not exceeding two years, or both. Whenever, on trial for a violation of this section, the defendant is shown to have or to have had possession of such goods, such possession shall be deemed sufficient to authorize conviction, unless the defendant shall explain to the satisfaction of the jury."

Baggage in Transit

SEC. 6. In regard to baggage in transit to a foreign country, it is provided by Paragraph CC of Section III of the Act of October 3, 1913, that:

"Any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure and to be delivered to such parties on their departure for their foreign destination, under such rules and regulations as the Secretary of the Treasury may prescribe."

CHAPTER XXX

MARKING OF IMPORTED MERCHANDISE

Country of Origin to Be Indicated

SEC. 1. In regard to the marking of imported merchandise, it is provided by Section IV of the Act of October 3, 1913:

"Par. F. Subsection I. That all articles of foreign manufacture or production, which are capable of being marked, stamped, branded, or labeled, without injury, shall be marked, stamped, branded, or labeled in legible English words, in a conspicuous place that shall not be covered or obscured by any subsequent attachments or arrangements, so as to indicate the country of origin. Said marking, stamping, branding, or labeling shall be as nearly indelible and permanent as the nature of the article will permit.

"All packages containing imported articles shall be marked, stamped, branded, or labeled so as to indicate legibly and plainly, in English words, the country of origin and the quantity of their contents, and until marked in accordance with the directions prescribed in this section no articles or packages shall be delivered to the importer.

"Should any article or package of imported merchandise be marked, stamped, branded, or labeled so as not accurately to indicate the quantity, number, or measurement actually contained in such article or package, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

"The Secretary of the Treasury shall prescribe the necessary rules and regulations to carry out the foregoing provision.

"Par. F. Subsection 2. If any person shall fraudulently violate any of the provisions of this Act relating to the marking, stamping, branding, or labeling of any imported articles or packages; or shall fraudulently deface, destroy, remove, alter, or obliterate any such marks, stamps, brands, or labels with intent to conceal the information given by or contained in such marks, stamps, brands, or labels, he shall upon conviction be fined in any sum not exceeding \$5000, or be imprisoned for any time not exceeding one year, or both."

Packages Containing Spirituous Liquors

SEC. 2. It is also provided by Section 240 of the Criminal Code, under Chapter 9, entitled "Offenses Against Foreign and Interstate Commerce," that:

"Whoever shall knowingly ship or cause to be shipped from one State, Territory, or district of the United States, or place non-contiguous to but subject to the jurisdiction thereof, into any other State, Territory, or district of the United States, or place non-contiguous to but subject to the jurisdiction thereof, *or from any foreign country* into any State, Territory, or district of the United States, or place non-contiguous to but subject to the jurisdiction thereof, any package of or package containing any spirituous, vinous, malted, fermented, or other intoxicating liquor of any kind, unless such package be so labeled on the outside cover as to plainly show the name of the consignee, the nature of its contents, and the quantity contained therein, shall be fined not more than five thousand dollars; and such liquor shall be forfeited to the United States, and may be seized and condemned by like proceedings as those provided by law for the seizure and forfeiture of property imported into the United States contrary to law." (T. D. 30393.)

CHAPTER XXXI

TRADE-MARKS

The Recording of Trade-Marks

SEC. 1. In order to prevent the importation of any article which shall simulate any duly recorded trade-mark, it is provided by Section 27 of the Act approved February 20, 1905:

“That no article of imported merchandise which shall copy or simulate the name of any domestic manufacture, or manufacturer or trader, or of any manufacturer or trader located in any foreign country which, by treaty, convention, or law affords similar privileges to citizens of the United States, or which shall copy or simulate a trade-mark registered in accordance with the provisions of this Act, or *shall bear a name* or mark calculated to induce the public to believe that the article is manufactured in the United States, or that it is manufactured in any foreign country or locality other than the country or locality in which it is in fact manufactured, shall be admitted to entry at any custom house of the United States; and, in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer or trader, and any foreign manufacturer or trader, who is entitled under the provisions of a treaty, convention declaration, or agreement between the United States and any foreign country to the advantages afforded by law to citizens of the United States in respect to trade-marks and commercial names may require his name and residence, and the name of the locality in which his goods are manufactured, and a copy of the certificate of registration of his trade-mark, issued in accordance with the provisions of this Act, to be recorded in books which shall be kept for this purpose in the Department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department fac-similes of his name, the name of the locality in which his goods are manufactured, or of his registered trade-mark; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of customs.”

Rights of Owner

SEC. 2. It is also provided by Section 3 of the Act approved May 4, 1906:

"That any owner of a trade-mark who shall have a manufacturing establishment within the territory of the United States shall be accorded, so far as the registration and protection of trade-marks used on the products of such establishment are concerned, the same rights and privileges that are accorded to owners of trade-marks domiciled within the territory of the United States by the Act entitled 'An Act to authorize the registration of trade-marks used in commerce with foreign nations or among the several States or with Indian tribes, and to protect the same, approved February twentieth, nineteen hundred and five.'"

For regulations in full carrying these provisions of law into effect, see Treasury Decision 38035. (Exhibit XI, Appendix.)

CHAPTER XXXII

COPYRIGHT

Books and Printed Matter

SEC. 1. The importation of books and printed matter in violation of the copyright law approved March 4, 1909, is prohibited under Sections 15, 30, 31, 32, 33 and 18 of that law, which provide:

“SEC. 15. That of the printed book or periodical specified in section five, subsections (a) and (b) of this act, except the original text of a book of foreign origin in a language or languages other than English, the text of all copies accorded protection under this act, except as below provided, shall be printed from type set within the limits of the United States, either by hand or by the aid of any kind of typesetting machines, or from plates made within the limits of the United States from type set therein, or, if the text be produced by lithographic process, or photo-engraving process, then by a process wholly performed within the limits of the United States, and the printing of the text and binding of the said book shall be performed within the limits of the United States; which requirements shall extend also to the illustrations within a book consisting of printed text and illustrations produced by lithographic process, or photo-engraving process, and also to separate lithographs or photo-engravings except where in either case the subjects represented are located in a foreign country and illustrate a scientific work or reproduce a work of art; but they shall not apply to works in raised characters for the use of the blind, or to books of foreign origin in a language or languages other than English, or to books published abroad in the English language seeking ad interim protection under this act.”

“SEC. 30. That the importation into the United States of any article bearing a false notice of copyright when there is no existing copyright thereon in the United States, or of any piratical copies of any work copyrighted in the United States, is prohibited.

“SEC. 31. That during the existence of the American copyright in any book the importation into the United States of any piratical copies thereof or of any copies thereof (although authorized by the author or proprietor) which have not been pro-

duced in accordance with the manufacturing provisions specified in section fifteen of this act, or any plates of the same not made from type set within the limits of the United States, or any copies thereof produced by lithographic or photo-engraving process not performed within the limits of the United States, in accordance with the provisions of section fifteen of this act, shall be, and is hereby prohibited: *Provided, however,* That, except as regards piratical copies, such prohibition shall not apply:

“(a) To works in raised characters for the use of the blind;

“(b) To a foreign newspaper or magazine, although containing matter copyrighted in the United States printed or reprinted by authority of the copyright proprietor, unless such newspaper or magazine contains also copyright matter printed or reprinted without such authorization;

“(c) To the authorized edition of a book in a foreign language or languages of which only a translation into English has been copyrighted in this country;

“(d) To any book published abroad with the authorization of the author or copyright proprietor when imported under the circumstances stated in one of the four subdivisions following, that is to say:

“First. When imported, not more than one copy at one time, for individual use and not for sale; but such privilege of importation shall not extend to a foreign reprint of a book by an American author copyrighted in the United States;

“Second. When imported by the authority or for the use of the United States;

“Third. When imported, for use and not for sale, not more than one copy of any such book in any one invoice, in good faith, by or for any society or institution incorporated for educational, literary, philosophical, scientific, or religious purposes, or for the encouragement of the fine arts, or for any college, academy, school, or seminary of learning, or for any State, school, college, university, or free public library in the United States;

“Fourth. When such books form parts of libraries or collections purchases en bloc for the use of societies, institutions, or libraries designated in the foregoing paragraph, or form parts of the libraries or personal baggage belonging to persons or families arriving from foreign countries and are not intended for sale:

“*Provided,* That copies imported as above may not lawfully be used in any way to violate the rights of the proprietor of the American copyright or annul or limit the copyright protection secured by this act, and such unlawful use shall be deemed an infringement of copyright.”

“SEC. 32. That any and all articles prohibited by this act which are brought into the United States from any foreign country (except in the mails) shall be seized and forfeited by like proceedings as those provided by law for the seizure and condemnation of property imported into the United States in viola-

tion of the customs revenue laws. Such articles when forfeited shall be destroyed in such manner as the Secretary of the Treasury or the court, as the case may be, shall direct: *Provided, however,* That all copies of authorized editions of copyright books imported in the mails or otherwise in violation of the provisions of this act may be exported and returned to the country of export whenever it is shown to the satisfaction of the Secretary of the Treasury, in a written application, that such importation does not involve wilful negligence or fraud."

"SEC. 33. That the Secretary of the Treasury and the Postmaster General are hereby empowered and required to make and enforce such joint rules and regulations as shall prevent the importation into the United States in the mails of articles prohibited importation by this act, and may require notice to be given to the Treasury Department or Postoffice Department, as the case may be, by copyright proprietors or injured parties, of the actual or contemplated importation of articles prohibited importation by this act, and which infringe the rights of such copyright proprietors or injured parties."

SEC. 18. That the notice of copyright required by section nine of this act shall consist either of the word "Copyright" or the abbreviation "Copr.," accompanied by the name of the copyright proprietor, and if the work be a printed literary, musical, or dramatic work, the notice shall include also the year in which the copyright was secured by publication. In the case of copies of maps, works of art, models or designs for works of art, reproductions of a work of art, drawings, or plastic works of a scientific or technical character, photographs, prints, and pictorial illustrations, the notice may consist of the letter C enclosed within a circle, thus —, accompanied by the initials, monogram, mark, or symbol of the copyright proprietor: *Provided,* That on some accessible portion of such copies or of the margin, back, permanent base, or pedestal, or of the substance on which such copies shall be mounted, his name shall appear. Works in which copyright is subsisting when this act shall go into effect may be either in one of the forms prescribed herein or in one of those prescribed by the Act of June 18, 1874.

"The register of copyrights is required by this act to print at periodic intervals a catalogue of the titles of articles deposited and registered for copyright, which printed catalogues, as they are issued, will be distributed to the collectors of customs of the United States and to the postmasters of all exchange offices of receipt of foreign mails."

Regulations carrying these provisions into effect have been prescribed under Articles 458-461 of the Customs Regulations of 1915. (T. D. 31754.) (Exhibit XII, Appendix.)

CHAPTER XXXIII

WEIGHTS AND MEASURES

Invoice Weights and Measures

SEC. 1. It is provided by Section 2837 of the Revised Statutes that:

“All invoices shall be made out in the weights or measures of the country or place from which the importation is made, and shall contain a true statement of the actual weights or measures of such merchandise, without any respect to the weights or measures of the United States.”

Ton

SEC. 2. For the purpose of assessing duties under the respective tariff schedules, it is provided by Section 2951 of the Revised Statutes that:

“Wherever the word ‘ton’ is used in this chapter, in reference to weight, it shall be construed as meaning twenty hundredweight, each hundredweight being one hundred and twelve pounds avoirdupois.”

Tare

SEC. 3. As to the allowance for tare, it is provided by Section 2898 of the Revised Statutes that:

“In estimating the allowance for tare on all chests, boxes, cases, casks, bags, or other envelope or covering of all articles imported liable to pay any duty, where the original invoice is produced at the time of making entry thereof, and the tare shall be specified therein, the collector, if he sees fit, or the collector and naval officer, if any, if they see fit, may, with the consent of the consignees, estimate the tare according to such invoice; but in all other cases the real tare shall be allowed, and may be ascertained under such regulations as the Secretary of the Treasury may from time to time prescribe; but in no case shall there be any allowance for draught.”

Standards of Weights and Measures

SEC. 4. The metric system has not been adopted by the Government of the United States as its official standard of weights and measures. Tariff schedules are accordingly based on the weights and measures in common use in the United States. It is provided, however, by Section 3569 of the Revised Statutes that:

“It shall be lawful throughout the United States of America to employ the weights and measures of the metric system; and no contract or dealing, or pleading in any court, shall be deemed invalid or liable to objection because the weights or measures expressed or referred to therein are weights or measures of the metric system.”

Tables of weights and measures showing equivalents in metric terms for weights and measures in use in the United States are established under Section 3570 of the Revised Statutes, which provides that:

“The tables in the schedule hereto annexed shall be recognized in the construction of contracts, and in all legal proceedings, as establishing, in terms of the weights and measures now in use in the United States, the equivalents of the weights and measures expressed therein in terms of the metric system; and the tables may lawfully be used for computing, determining, and expressing in customary weights and measures the weights and measures of the metric system.”

(For tables referred to, see Exhibit XIV, Appendix.)

CHAPTER XXXIV

COMMERCIAL SAMPLES

Entry Under Bond

SEC. 1. There is no provision in the tariff for the free entry of commercial samples as such. If imported solely for use in taking orders for merchandise, they may be admitted without the payment of duty under bond for their exportation within six months from the date of importation, and under such regulations and subject to such conditions as the Secretary of the Treasury may prescribe under Paragraph J, Subsection 4, Section IV of the Act of October 3, 1913, which provides:

“That machinery or other articles to be altered or repaired, molders’ patterns for use in the manufacture of castings intended to be and actually exported within six months from the date of importation thereof, models of women’s wearing apparel imported by manufacturers for use as models in their own establishments, and not for sale, *samples* solely for use in taking orders for merchandise, articles intended solely for experimental purposes, and automobiles, motorcycles, bicycles, aeroplanes, airships, balloons, motorboats, racing shells, teams, and saddle horses, and similar vehicles and craft brought temporarily into the United States by non-residents for touring purposes or for the purpose of taking part in races or other specific contests, may be admitted without the payment of duty under bond for their exportation within six months from the date of importation and under such regulations and subject to such conditions as the Secretary of the Treasury may prescribe: *Provided*, That no article shall be entitled to entry under this section that is intended for sale or which is imported for sale on approval.”

Samples of No Commercial Value

SEC. 2. Samples of no commercial value are free absolutely. Not because they are samples, but be-

cause they are articles of no commercial value in the condition in which imported. The term "commercial value" in this connection has reference to the open foreign market value of the samples as a commodity of commerce. (T. D. 36896.))

Such samples may be imported through the mails (Chapter XXI, Section 2). They may also be imported in packed express packages (Chapter XXXIV, Section 4).

Samples of Commercial Value

SEC. 3. Samples having a commercial value in the country of exportation are dutiable under the appropriate provisions of the tariff. (T. D. 36896.)

They may be imported by parcel post. (Chapter XXI, Section 5.)

They may also be imported in packed express packages. (Chapter XXXIV, Section 4.) If imported by parcel post and duly entered, the right of appeal to reappraisement, and review on protest, under Paragraphs M and N of Section III of the Tariff Act of October 3, 1913, accrues. (T. D. 37077.)

If imported in packed (express) packages and entered on informal appraisement entry without the production of a certified consular invoice or statement of cost, no right of appeal to reappraisement accrues. (T. D. 37077.)

Packed Packages

SEC. 4. The term packed packages as used in this section has reference to an outer packing case or covering containing a number of smaller separate packages destined for delivery to various dif-

ferent ultimate consignees. For example, express packages from abroad are usually imported in this way.

If no invoice, or statement of contents or values has been received, it is provided by the Act of May 1, 1876 (Chapter 89, Section 1), that:

“A separate entry may be made of one or more packages contained in an importation of packed packages consigned to one importer or consignee and concerning which packages no invoice, or statement of contents or values has been received.

“Every such entry shall contain a declaration of the whole number of parcels contained in such original packed package and shall embrace all the goods, wares, and merchandise imported in one vessel at one time for one and the same actual owner or ultimate consignee.”

In regard to the importer's declaration to be filed on the entry of packages contained in an original packed package, it is provided by the Act of May 1, 1876 (Chapter 89, Section 2) that:

“The importer, consignee, or agent's oath prescribed by section twenty-eight hundred and forty-one of the Revised Statutes is hereby modified for the purposes of this Act so as to require the importer, consignee, or agent to declare therein that the entry contains an account of all the goods —— imported in the —— whereof —— is master from ——, for account of ——, which oath so modified shall in each case be taken on the entry of one or more packages contained in an original package. But nothing in this Act contained shall be construed to relieve the importer, consignee, or agent from producing the oath of the owner or ultimate consignee in every case now required by law, or to provide that an importation may consist of less than the whole number of parcels contained in any packed package or packed packages consigned in one vessel at one time to one importer, consignee, or agent.”

Commercial samples, being articles not merchandise intended for sale, may be accorded the privilege of special delivery and appraisement, if of limited value and weight, under the Act of June 8, 1896 (Chapter 371, Section 1), which provides that:

“Articles not merchandise intended for sale, not exceeding five hundred dollars in value, imported in packages not exceeding one hundred pounds in weight, in vessels of the United States, may be specially delivered to and appraised at the public stores and the entry thereof liquidated by the collector under such regulations as the Secretary of the Treasury may prescribe, and after such appraisement and liquidation may be delivered, upon payment of the liquidated duties under the bond provided for in this act, to express companies or other duly incorporated inland carriers bonded for the transportation of appraised or unappraised merchandise between the several ports in the United States: *Provided*, That not more than one such consignment to one ultimate consignee from the same consignor shall be imported in any one vessel: *And provided*, That the original appraisement of and liquidation of duties on such importations shall be final against the owner, importer, agent, or consignee except in the case of manifest clerical errors, as provided for in section twenty-four of the Act of June tenth, eighteen hundred and ninety: *Provided*, That nothing contained in this act shall apply to explosives or any article the importation of which is prohibited by law.”

CHAPTER XXXV

RECIPROCAL TRADE AGREEMENTS

Authority to Enter Into

SEC. 1. With a view to the establishment of reciprocal trade agreements with foreign countries, it is provided by Paragraph A of Section IV of the Act of October 3, 1913:

“That for the purpose of readjusting the present duties on importations into the United States and at the same time to encourage the export trade of this country, the President of the United States is authorized and empowered to negotiate trade agreements with foreign nations, wherein mutual concessions are made looking toward freer trade relations and further reciprocal expansion of trade and commerce: *Provided, however,* That said trade agreements before becoming operative shall be submitted to the Congress of the United States for ratification or rejection.”

Paragraph B of Section IV of the Act of October 3, 1913, provides:

“That nothing in this Act contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the Republic of Cuba on the eleventh day of December, nineteen hundred and two, or the provisions of the Act of Congress heretofore passed for the execution of the same except as to the proviso of article eight of said treaty, which proviso is hereby abrogated and repealed.”

Cuban Reciprocity

SEC. 2. Article VIII of the Cuban Reciprocity Convention of December 11, 1902, referred to, the proviso of which is abrogated by the foregoing, provides:

“That the rates of duty herein granted by the United States to the Republic of Cuba are and shall continue during the term of this convention *preferential* in respect to all like imports from other countries, and, in return for said preferential rates of duty granted to the Republic of Cuba by the United States, it is agreed that the concession herein granted on the part of the said Republic of Cuba to the products of the United States shall likewise be, and shall continue during the term of this convention, preferential in respect to all like imports from other countries: *Provided*, That while this convention is in force, no sugar imported from the Republic of Cuba shall be admitted into the United States at a reduction of duty greater than twenty per centum of the rates of duty thereon as provided by the tariff act of the United States approved July 24, 1897, and no sugar, the product of any other foreign country, shall be admitted by treaty or convention into the United States, while this convention is in force, at a lower rate of duty than that provided by the tariff act of the United States approved July 24, 1897.”

By Articles I and II of the said convention it is provided that:

Article I. “During the term of this convention, all articles of merchandise being the product of the soil or industry of the United States which are now imported into the Republic of Cuba free of duty, and all articles of merchandise being the product of the soil or industry of the Republic of Cuba which are now imported into the United States free of duty, shall continue to be so admitted by the respective countries free of duty.”

Article II. “During the term of this convention, all articles of merchandise not included in the foregoing Article I and being the product of the soil or industry of the Republic of Cuba imported into the United States shall be admitted at a reduction of twenty per centum of the rates of duty thereon as provided by the Tariff Act of the United States approved July 24, 1897, or as may be provided by any tariff law of the United States subsequently enacted.”

Dutiable articles the product of Cuba are therefore admitted into the United States at a reduction of 20 per cent. from the duties otherwise chargeable under the tariff schedules.

No Other Existing Reciprocal Trade Agreements.

SEC. 3. Up to the present time no reciprocal trade agreements have been entered into under the

authority conferred by Paragraph A of Section IV of the Act of October 3, 1913, and with the exception of the convention existing between the United States and the Government of Cuba, no other reciprocal trade agreements exist between the United States and any foreign government.

Importations from the Philippines

SEC. 4. Preferential duties are allowed on importations from the Philippine Islands under Paragraph C of Section IV of the Act of October 3, 1913, which provides:

"C. That there shall be levied, collected, and paid upon all articles coming into the United States from the Philippine Islands the rates of duty which are required to be levied, collected, and paid upon like articles imported from foreign countries: *Provided*, That all articles, the growth or product of or manufactured in the Philippine Islands from materials the growth or product of the Philippine Islands or of the United States, or of both, or which do not contain foreign materials to the value of more than 20 per centum of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from the Philippine Islands shall hereafter be admitted free of duty: *Provided, however*, That in consideration of the exemptions aforesaid, all articles, the growth, product, or manufacture of the United States, upon which no drawback of customs duties has been allowed therein, shall be admitted to the Philippine Islands from the United States free of duty: *And provided further*, That the free admission, herein provided, of such articles, the growth, product, or manufacture of the United States, into the Philippine Islands, or of the growth, product, or manufacture, as hereinbefore defined, of the Philippine Islands into the United States, shall be conditioned upon the direct shipment thereof, under a through bill of lading, from the country of origin to the country of destination: *Provided*, That direct shipment shall include shipments in bond through foreign territory contiguous to the United States: *Provided, however*, That if such articles become unpacked while en route by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident or necessity and that the merchandise involved is the identical merchandise originally shipped from the United States or the Philippine Islands, as the case may be,

and that its condition has not been changed except for such damage as may have been sustained: *And provided*, That there shall be levied, collected, and paid, in the United States, upon articles, goods, wares, or merchandise coming into the United States from the Philippine Islands, a tax equal to the internal-revenue tax imposed in the United States upon the like articles, goods, wares, or merchandise of domestic manufacture; such tax to be paid by internal-revenue stamp or stamps, to be provided by the Commissioner of Internal Revenue, and to be affixed in such manner and under such regulations as he, with the approval of the Secretary of the Treasury, shall prescribe; and such articles, goods, wares, or merchandise, shipped from said islands to the United States, shall be exempt from the payment of any tax imposed by the internal-revenue laws of the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid in the Philippine Islands, upon articles, goods, wares, or merchandise going into the Philippine Islands from the United States, a tax equal to the internal-revenue tax imposed in the Philippine Islands upon the like articles, goods, wares, or merchandise of Philippine Islands manufacture; such tax to be paid by internal-revenue stamps or otherwise, as provided by the laws in the Philippine Islands; and such articles, goods, wares, or merchandise going into the Philippine Islands from the United States shall be exempt from the payment of any tax imposed by the internal-revenue laws of the United States: *And provided further*, That in addition to the customs taxes imposed in the Philippine Islands, there shall be levied, collected, and paid therein upon articles, goods, wares, or merchandise imported into the Philippine Islands from countries other than the United States, the internal-revenue tax imposed by the Philippine Government on like articles manufactured and consumed in the Philippine Islands or shipped thereto for consumption therein, from the United States: *And provided further*, That from and after the passage of this Act all internal revenues collected in or for account of the Philippine Islands shall accrue intact to the general government thereof and be paid into the insular treasury: *And provided further*, That section thirteen of 'An Act to raise revenue for the Philippine Islands, and for other purposes,' approved August fifth, nineteen hundred and nine, is hereby repealed."

Hawaii and Porto Rico

SEC. 5. Hawaii and Porto Rico are duly constituted customs collection districts, and as such are subject to all provisions of the Tariff Act of October 3, 1913, and customs laws applicable to the

United States. (Article 190, Customs Regulations, 1915.)

Danish West Indian Islands
(*Virgin Islands*)

SEC. 6. Title having been acquired by the United States to the Danish West Indian Islands, as proclaimed by the President under date of March 31, 1917 (T. D. 37095), such islands have become United States territory.

Merchandise arriving in the United States from those islands and shipments going into those islands are subject to the provisions of the Act of March 3, 1917, entitled:

“[Public No. 389, 64th Congress—H. R. 20755.]

“AN ACT To provide a temporary government for the West Indian Islands acquired by the United States from Denmark by the convention entered into between said countries on the fourth day of August, nineteen hundred and sixteen, and ratified by the Senate of the United States on the seventh day of September, nineteen hundred and sixteen, and for other purposes.

“*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That, except as hereinafter provided, all military, civil, and judicial powers necessary to govern the West Indian Islands acquired from Denmark shall be vested in a governor and in such person or persons as the President may appoint, and shall be exercised in such manner as the President shall direct until Congress shall provide for the government of said islands: *Provided*, That the President may assign an officer of the Army or Navy to serve as such governor and perform the duties appertaining to said office: *And provided further*, That the governor of the said islands shall be appointed by and with the advice and consent of the Senate: *And provided further*, That the compensation of all persons appointed under this act shall be fixed by the President.

“SEC. 2. That until Congress shall otherwise provide, in so far as compatible with the changed sovereignty and not in conflict with the provisions of this act, the laws regulating elections and the electoral franchise as set forth in the code of laws published at Amalienborg the sixth day of April, nineteen hundred and six, and the other local laws, in force and effect in said islands on the seventeenth day of January, nineteen hundred and

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seventeen, shall remain in force and effect in said islands, and the same shall be administered by the civil officials and through the local judicial tribunals established in said islands, respectively; and the orders, judgments, and decrees of said judicial tribunals shall be duly enforced. With the approval of the President, or under such rules and regulations as the President may prescribe, any of said laws may be repealed, altered, or amended by the colonial council having jurisdiction. The jurisdiction of the judicial tribunals of said islands shall extend to all judicial proceedings and controversies in said islands to which the United States or any citizen thereof may be a party. In all cases arising in the said West Indian Islands and now reviewable by the courts of Denmark, writs of error and appeals shall be to the Circuit Court of Appeals for the Third Circuit, and, except as provided in sections two hundred and thirty-nine and two hundred and forty of the Judicial Code, the judgments, orders, and decrees of such court shall be final in all such cases.

“SEC. 3. That on and after the passage of this act there shall be levied, collected, and paid upon all articles coming into the United States or its possessions, from the West Indian Islands ceded to the United States by Denmark, the rates of duty and internal-revenue taxes which are required to be levied, collected, and paid upon like articles imported from foreign countries: *Provided*, That all articles, the growth or product of, or manufactured in such islands from materials the growth or product of such islands or of the United States, or of both, or which do not contain foreign materials to the value of more than twenty per centum of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from such islands shall hereafter be admitted free of duty.

“SEC. 4. That until Congress shall otherwise provide all laws now imposing taxes in the said West Indian Islands, including the customs laws and regulations, shall, in so far as compatible with the changed sovereignty and not otherwise herein provided, continue in force and effect, except that articles the growth, product, or manufacture of the United States shall be admitted there free of duty: *Provided*, That upon exportation of sugar to any foreign country, or the shipment thereof to the United States or any of its possessions, there shall be levied, collected, and paid thereon an export duty of \$8 per ton of two thousand pounds irrespective of polariscope test, in lieu of any export tax now required by law.

“SEC. 5. That the duties and taxes collected in pursuance of this act shall not be covered into the general fund of the Treasury of the United States, but shall be used and expended for the government and benefit of said islands under such rules and regulations as the President may prescribe.

“SEC. 6. That for the purpose of taking over and occupying said islands and of carrying this act into effect and to meet any

deficit in the revenues of the said islands resulting from the provisions of this act the sum of \$100,000 is hereby appropriated, to be paid out of any moneys in the Treasury not otherwise appropriated, and to be applied under the direction of the President of the United States.

"SEC. 7. That the sum of \$25,000,000 is hereby appropriated, out of any moneys in the Treasury not otherwise appropriated, to be paid in the city of Washington to the diplomatic representative or other agent of His Majesty the King of Denmark duly authorized to receive said money, in full consideration of the cession of the Danish West Indian Islands to the United States made by the convention between the United States of America and His Majesty the King of Denmark entered into August fourth, nineteen hundred and sixteen, and ratified by the Senate of the United States on the seventh day of September, nineteen hundred and sixteen.

"SEC. 8. That this act, with the exception of section seven, shall be in force and effect and become operative immediately upon the payment by the United States of the said sum of \$25,000,000. The fact and date of such payment shall thereupon be made public by a proclamation issued by the President and published in the said Danish West Indian Islands and in the United States. Section seven shall become immediately effective and the appropriation thereby provided for shall be immediately available.

"Approved, March 3, 1917."

These islands are now officially designated as the "Virgin Islands of the United States."

Importations from the Panama Canal Zone

SEC. 7. In view of the treaty between the United States and the Republic of Panama (33 Stat. 2234) and the various Acts of Congress relating to the Panama Canal Zone, merchandise brought into the United States from such zone is properly subject to duty as provided in the Act of March 2, 1905 (33 Stat. 843), entitled:

"An Act fixing the status of merchandise coming into the United States from the Canal Zone, Isthmus of Panama, providing:

"That all laws affecting imports of articles, goods, wares and merchandise and entry of persons into the United States from foreign countries shall apply to articles, goods, wares, and mer-

chandise and persons coming from the Canal Zone, Isthmus of Panama, and seeking entry into any State or Territory of the United States or the District of Columbia.”
(T. D. 30448.)

Shipments between the United States and the Panama Canal Zone will be treated in all respects as shipments to and from foreign countries. (Article 201, Customs Regulations, 1915.)

The customs administration of the Panama Canal Zone is under the jurisdiction of the United States War Department, which has prescribed special tariff schedules applicable to importations into that zone.

Importations from Guam and Tutuila

SEC. 8. While the Islands of Guam and Tutuila are American territory, they do not, however, constitute customs collection districts, in view of the exception specified in the enacting clause of the Tariff Act of October 3, 1913. (Chapter V, Section 1.)

Merchandise arriving in the United States from the Islands of Guam and Tutuila will be admitted to free entry if accompanied by a certificate from the chief customs officer at the port of shipment showing the same to be the growth or produce of those islands. If not accompanied by such certificate, duties will be assessed thereon as if imported from a foreign country. (Article 200, Customs Regulations, 1915.)

The customs administration of the Islands of Guam and Tutuila is under the jurisdiction of the United States Navy Department, which has prescribed special tariff schedules applicable to importations into those islands.

CHAPTER XXXVI

CUSTOMS REGULATIONS

Authority to Prescribe Regulations.

SEC. 1. As has been heretofore stated, the Secretary of the Treasury is charged under existing law with the collection of duties from imports, and has authority to prescribe all necessary rules and regulations to that end. (Sections 249, 251, 2652 and 2949 of the Revised Statutes.) (Chapter I, Section 2.) (Chapter VII, Section 4.)

General regulations for the information and guidance of customs officers are prescribed and published from time to time. Those in force at this time were published under date of August 13, 1915, and are known as the Customs Regulations of 1915.

Special Regulations

SEC. 2. In addition to this general authority to prescribe regulations, the Secretary of the Treasury is specifically authorized under various paragraphs of the Tariff Act of October 3, 1913, to make all necessary regulations to enforce their respective provisions. (See Paragraphs 152, 162, 238, 244, 404, 427, 478, 573, 582, 611, 642, 653, 654, 655 of Section I; Paragraphs E, Q and X of Section III, and Paragraphs J, K, L, M, N, O and P of Section IV of the Act of October 3, 1913.)

Force and Validity of Regulations

SEC. 3. Where such regulations are reasonable they have the force of law, and a compliance there-

with becomes a condition precedent to the entry of the merchandise through the customs.

If it is the opinion of the importer that the regulations are unreasonable, impossible of compliance and outside the intent and purpose of the Statute to which they relate, he may question their force and validity by protest under Paragraph N of Section III of the Act of October 3, 1913, and obtain a review by the Board of United States General Appraisers, and by the United States Court of Customs Appeals if the issue involved is one affecting the rate and amount of duties, or of the fees, charges and exactions imposed.

Authority to Waive, Amend or Revoke Regulations

SEC. 4. The Secretary of the Treasury being authorized by law to prescribe all necessary Customs Regulations, it follows that it is within his authority to waive, amend or revoke the same as he may deem proper. (Chapter XXXVII, Section 3.)

CHAPTER XXXVII

TREASURY DECISIONS

Publication of Decisions of the General Appraisers and Boards of General Appraisers

SEC. 1. It is provided by Paragraph Q of Section III of the Tariff Act of October 3, 1913:

“That all decisions of the general appraisers and of the boards of general appraisers, respecting values and rates of duty, shall be preserved and filed, and shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury. All decisions of the general appraisers shall be reported forthwith to the Secretary of the Treasury and to the Board of General Appraisers on duty at the port of New York, and the report to the board shall be accompanied, whenever practicable, by samples of the merchandise in question, and it shall be the duty of the said board, under the direction of the Secretary of the Treasury, to cause an abstract to be made and published of such decisions of the appraisers as they or he may deem important, to be published either in full, or if full publication shall not be requested by the Secretary or by the board, then by an abstract containing a general description of the merchandise in question, a statement of the facts upon which the decision is based, and of the value and rate of duty fixed in each case, with reference, whenever practicable, by number or other designation, to samples deposited in the place of samples at New York, and such abstracts shall be issued from time to time, at least once in each week, for the information of customs officers and the public.”

Instructions to Customs Officers

SEC. 2. As has been heretofore stated, the Secretary of the Treasury is charged under Section 249 of the Revised Statutes with the superintendence of the collection of duties on imports. Under Section 251 of the Revised Statutes he has author-

ity to prescribe all necessary rules, regulations and forms to that end. Furthermore, under Section 2652 of the Revised Statutes the Secretary of the Treasury is authorized to issue all necessary instructions to officers of the customs with a view to securing uniformity in the execution of the revenue laws at the various ports. (Chapter 1, Section 2.)

In order, therefore, that customs officers and others concerned may be promptly advised in all matters pertaining to the collection of the revenue from customs and of the proper administration of the customs laws, it has been for many years the practice of the Treasury Department to publish, weekly, a small printed pamphlet entitled "*Treasury Decisions*." These are:

"Furnished gratuitously only to Government officials; to others interested, on subscription (\$1.75 a year) to be sent to the Superintendent of Documents, Government Printing Office, Washington, D. C."

The decisions so published are numbered serially. Those rendered by the Board of General Appraisers, in addition to the serial "Treasury Decision" number, are given a "General Appraiser" number. The earliest published Treasury Decisions date back to 1865, and on July 1, 1919, had reached the serial number of 38069.

The General Appraisers' Decisions were first published in 1890, and on July 1, 1919, had reached the serial number 8266. In addition to this, there have been published minor decisions of the Board of United States General Appraisers, denominated "Abstracts," reaching the serial number 43239 on July 1, 1919.

Reappraisement decisions rendered by a General Appraiser or by a Board of Three General Ap-

praisers on appeals to reappraisement are not published in the weekly *Treasury Decisions*, but are published separately.

Decisions of the United States Court of Customs Appeals are published in the weekly "*Treasury Decisions*" as rendered for the information of officers of customs and others concerned. The same is true as to decisions of the Supreme Court of the United States and those of inferior courts of the United States involving the proper interpretation and administration of customs laws. (Chapter X, Section 1.)

Stability of Regulations or Decisions

SEC. 3. While it is within the authority of the Secretary of the Treasury to change a regulation or decision previously promulgated, with a view to securing a stricter observance of the customs laws, or the collection of higher duties on imported merchandise (Section 21, Act of June 22, 1874, Chapter XXII, Section 2), it has become a well settled rule of Judicial interpretation that:

"Where there has been long acquiescence in a Department regulation and by it rights of parties for many years have been determined and adjudged, it is not to be disregarded without the most cogent and persuasive reasons. (*Robertson v. Downing*, 127 U. S. 607, 613.)"

Recognizing the force and justice of this rule, it has become the well settled policy of the Treasury Department to give thirty days' notice of any change of existing regulations or decisions affecting the enforcement and interpretation of the customs laws. (T. D. 28627, 36551, Chapter XXIII, Section 3.) (Exhibit XIII, Appendix.)

CHAPTER XXXVIII

AMERICAN GOODS EXPORTED AND RETURNED

Tariff Provisions

SEC. 1. Under the enacting clause of the Tariff Act of October 3, 1913, it is provided:

"That on and after the day following the passage of this Act, *except* as otherwise specially provided for in this Act, there shall be levied, collected, and paid upon all articles when imported from any foreign country into the United States or into any of its possessions (except the Philippine Islands and the islands of Guam and Tutuila) the rates of duty which are by the schedules and paragraphs of the dutiable list of this section prescribed, namely:

(For dutiable schedule and Free List, see Tariff Act of October 3, 1913.)

Exceptions

SEC. 2. Except as otherwise specially provided for in this Act, all articles when imported into the United States or into any of its possessions are subject to the rates of duty which are by the schedules and paragraphs of the dutiable list applicable thereto.

An exception is made by Paragraph 404 of the Free List of the Act of October 3, 1913, as to:

"Articles the growth, produce, or manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; steel boxes, casks, barrels, carboys, bags, and other containers or coverings of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks and staves when returned as barrels

or boxes; also quicksilver flasks or bottles, iron or steel drums of either domestic or foreign manufacture used for the shipment of acids, or other chemicals, which shall have been actually exported from the United States; but *proof of the identity* of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal-revenue tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded; photographic dry plates or films of American manufacture (except moving-picture films), exposed abroad, whether developed or not, and films from moving-picture machines, light struck or otherwise damaged, or worn out, so as to be unsuitable for any other purpose than the recovery of the constituent materials, provided the basic films are of American manufacture, but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury; articles exported from the United States for repairs may be returned upon payment of a duty upon the value of the repairs at the rate at which the article itself would be subject if imported under conditions and regulations to be prescribed by the Secretary of the Treasury; *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law: *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be reimported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon: *And provided further*, That the provisions of this paragraph shall not apply to animals made dutiable under the provisions of paragraph 297."

Identification

SEC. 3. It will be noted that:

"Proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury."

Such regulations have been prescribed under Articles 332-345 of the Customs Regulations of 1915, the essential requirements of which are that there shall be filed on entry in support of the claims of American origin:

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“(a) A declaration of the foreign shipper before the American Consular officer certifying the invoice, if the value is more than \$100, which will be accepted in lieu of a consular invoice.

“(b) A declaration of the American owner, importer, consignee or agent.

“(c) A certificate of the Collector of Customs at the port from which the merchandise was exported from the United States, which will be issued on application of the importer or collector, and be mailed direct to the port at which it is to be used, and its issuance noted on the export manifest. If exported from a port at which the entry is made, exportation must appear upon the records of the custom house.”

If the evidence so presented is supported by the official report of the appraising officer, after examination of the articles imported, identifying the same as of American origin, free entry will be granted.

If the articles were taken abroad as baggage, or were exported at various times as express packages or otherwise, the certificate of exportation (c) may be waived if the identity of the articles as of American origin is otherwise established to the satisfaction of the collector.

Goods Subject to Internal Revenue Tax

SEC. 4. Another exception is made as to articles once exported of the growth product or manufacture of the United States upon which no internal tax has been assessed or paid, it being provided by Paragraph P of Section IV of the Act of October 3, 1913:

“That upon the reimportation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported, but proof of the identity of such articles

shall be made under general regulations to be prescribed by the Secretary of the Treasury."

Goods of American Origin Manufactured in Bond

SEC. 5. The exception in Paragraph P referred to has reference to articles manufactured in bond for export from materials subject to an internal revenue tax in conformity with the provisions of Paragraph M of Section IV of the Tariff Act of October 3, 1913. (Chapter XVII, Section 4.)

The reimportation of such articles is prohibited except upon payment of the duties chargeable thereon in condition "as if originally imported," it being further provided under Paragraph 404 of the Act of October 3, 1913:

"That this paragraph shall not apply to any article manufactured in bonded warehouse and exported under any provision of law." (Chapter XXXVIII, Sec. 2.)

Articles Sent Abroad for Repairs

SEC. 6. Under Paragraph 404 of the Act of October 3, 1913:

"Articles exported from the United States for repairs may be returned upon payment of a duty upon the value of the repairs at the rate at which the article itself would be subject if imported under conditions and regulations to be prescribed by the Secretary of the Treasury."

Articles to be exported for repairs under this provision may be either of foreign or domestic origin. The exportation, however, must be made under customs supervision in conformity with regulations prescribed by the Secretary of the Treasury. (See Article 345, Customs Regulations of 1915.)

*Articles of American Manufacture Exported With
the Benefit of Drawback*

SEC. 7. The exception in the proviso to Paragraph 404 of the Act of October 3, 1913, referred to,

“That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed”

has reference to articles manufactured “*not under bond*” for export in harmony with the provisions of Paragraph O of Section IV, of the Act of October 3, 1913, heretofore referred to. (Chapter XX, Section 1.)

CHAPTER XXXIX

FOREIGN GOODS EXPORTED AND RETURNED

Liability to Duty

SEC. 1. Goods of foreign origin exported and returned, although duties may have been paid thereon at the time of original importation, are again liable to duty upon every subsequent reimportation under the enacting clause of the Tariff Act of October 3, 1913, heretofore referred to (Chapter XXXVIII, Section 1), unless special exceptions are made under the provisions of the Tariff.

Exceptions

SEC. 2. Such an exception is made under Paragraph 404 of the Act of October 3, 1913, which provides for the free entry of:

“Quicksilver flasks or bottles, iron or steel drums of either domestic or *foreign manufacture*, used for the shipment of acids, or other chemicals, which shall have been actually exported from the United States, but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury. . . .”

The exportation of such articles must, however, be a matter of record and must appear on the outward foreign manifest of the exporting vessel. Suitable regulations governing the exportation and reimportation of such articles have been prescribed by the Secretary of the Treasury under Article 343 of the Customs Regulations of 1915.

Articles of Foreign Origin Exported for Repairs

SEC. 3. Another exception is made under Paragraph 404 of the Act of October 3, 1913, which provides that:

"Articles exported from the United States for repairs may be returned upon payment of a duty upon the value of the repairs at the rate at which the article itself would be subject if imported under conditions and regulations to be prescribed by the Secretary of the Treasury."

The exportation must be under customs supervision in accordance with regulations prescribed by the Secretary of the Treasury, Article 345, Customs Regulations, 1915. (Chapter XXXVIII, Section 5.)

Wearing Apparel, Personal and Household Effects

SEC. 4. Another exception is made under Paragraph 642 of the Tariff Act of October 3, 1913, which provides:

"That in case of residents of the United States returning from abroad all wearing apparel, personal and household effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established under appropriate rules and regulations to be prescribed by the Secretary of the Treasury."

CHAPTER XL

FOOD AND DRUGS

Foreign Shipper's Certificate

SEC. 1. All invoices of foods and drugs imported into the United States must have attached thereto a declaration of the foreign shipper made before the United States Consular Officer certifying the invoice in the following form, Consular No. 198:

Form No. 198—Consular.

(Corrected July, 1916.)

DECLARATION OF SHIPPER OF FOOD AND DRUG PRODUCTS.

Regarding shipment covered by Invoice No....., certified at.....,

....., on.....

(Date.)

I, the undersigned, am the.....

(Seller or owner, or agent of seller or owner.)

of the merchandise mentioned and described in the accompanying consular invoice. It consists of food or drug products which contain no added substances injurious to health. These products were grown in.....and manufactured in.....

(Country.)

(Town and country.)

by.....during the year....., and are

(Name of manufacturer.)

exported from.....and consigned to.....

(City.)

(City.)

They bear no false labels or marks, contain no added coloring matter except....., no preservative (salt, sugar, vinegar,

(State coloring matter used, if any.)

or wood smoke excepted) except.....

(State preservatives or other articles used, if any.)

and are not of a character to cause prohibition or restriction in sale in the country where made or from which exported, nor do I believe that they are of such a character as to prohibit their entry into the United States, in accordance with the provisions of the Food and Drugs Act.

I do solemnly and truly declare the foregoing statements to be true, to the best of my knowledge and belief.

Dated at.....this day of.....

(Place.)

(Month and year.)

(Signature).....

INSTRUCTIONS TO CONSULAR OFFICERS.

1. This declaration is to be firmly attached to the extra copy of consular invoice on Form No. 138-140 or 139-140 of shipment over \$100 in value.

2. The official seal must be firmly impressed on the declaration, and the number, date of certification of invoice, and name of post plainly indicated.

3. Shipper should be instructed to declare the name of the manufacturer whenever possible.

4. If the declaration is believed to be incorrect or incomplete, or if consul believes that the goods are liable to detention, he should note such information on the invoice in the consular corrections or remarks column.

Food and Drugs Act

SEC. 2. The foregoing certificate is required in pursuance of the provisions of the Food and Drugs Act of June 30, 1906, as amended by the Acts of August 23, 1912, and March 3, 1913, which provides:

"That it shall be unlawful for any person to manufacture within any Territory or the District of Columbia any article of food or drug which is adulterated or misbranded, within the meaning of this Act; and any person who shall violate any of the provisions of this section shall be guilty of a misdemeanor, and for each offense shall, upon conviction thereof, be fined not to exceed five hundred dollars or shall be sentenced to one year's imprisonment, or both such fine and imprisonment, in the discretion of the court, and for each subsequent offense and conviction thereof shall be fined not less than one thousand dollars or sentenced to one year's imprisonment, or both such fine and imprisonment, in the discretion of the court.

"SEC. 2. That the introduction into any State or Territory or the District of Columbia from any other State or Territory or the District of Columbia, or from any foreign country, or shipment to any foreign country of any article of food or drugs which is adulterated or misbranded, within the meaning of this Act, is hereby prohibited; and any person who shall ship or deliver for shipment from any State or Territory or the District of Columbia to any other State or Territory or the District of Columbia, or to a foreign country, or who shall receive in any State or Territory or the District of Columbia from any other State or Territory or the District of Columbia, or foreign country, and having so received, shall deliver, in original unbroken packages, for pay or otherwise, or offer to deliver to any other person, any such article so adulterated or misbranded within the meaning of this Act, or any person who shall sell or offer for sale in the District of Columbia or the Territories of the United States any such adulterated or misbranded foods or drugs, or export or offer to export the same to any foreign country, shall be guilty of a misdemeanor, and for such offense be fined not exceeding two hundred dollars for the first offense, and upon conviction for each subsequent offense not exceeding three hundred dollars or be imprisoned not exceeding one year, or both, in the discretion of the court: *Provided*, That no article shall be deemed misbranded or adulterated within the provisions of this Act when intended for export to any foreign country and prepared or packed according to the specifications or directions of the foreign purchaser when no substance is used in the preparation or packing thereof in conflict with the laws of the foreign

country to which said article is intended to be shipped; but if said article shall be in fact sold or offered for sale for domestic use or consumption, then this proviso shall not exempt said article from the operation of any of the other provisions of this Act.

"SEC. 3. That the Secretary of the Treasury, the Secretary of Agriculture, and the Secretary of Commerce and Labor shall make uniform rules and regulations for carrying out the provisions of this Act, including the collection and examination of specimens of foods and drugs manufactured or offered for sale in the District of Columbia, or in any Territory of the United States, or which shall be offered for sale in unbroken packages in any State other than that in which they shall have been respectively manufactured or produced, or which shall be received from any foreign country, or intended for shipment to any foreign country, or which may be submitted for examination by the chief health, food, or drug officer of any State, Territory, or the District of Columbia, or at any domestic or foreign port through which such product is offered for interstate commerce, or for export or import between the United States and any foreign port or country.

"SEC. 4. That the examinations of specimens of foods and drugs shall be made in the Bureau of Chemistry of the Department of Agriculture, or under the direction and supervision of such Bureau, for the purpose of determining from such examinations, whether such articles are adulterated or misbranded within the meaning of this Act; and if it shall appear from any such examination that any of such specimens is adulterated or misbranded within the meaning of this Act, the Secretary of Agriculture shall cause notice thereof to be given to the party from whom such sample was obtained. Any party so notified shall be given an opportunity to be heard, under such rules and regulations as may be prescribed as aforesaid, and if it appears that any of the provisions of this Act have been violated by such party, then the Secretary of Agriculture shall at once certify the facts to the proper United States district attorney, with a copy of the results of the analysis or the examination, of such article duly authenticated by the analyst or officer making such examination, under the oath of such officer. After judgment of the court, notice shall be given by publication in such manner as may be prescribed by the rules and regulations aforesaid.

"SEC. 5. That it shall be the duty of each district attorney to whom the Secretary of Agriculture shall report any violation of this Act, or to whom any health or food or drug officer or agent of any State, Territory, or the District of Columbia shall present satisfactory evidence of any such violation, to cause appropriate proceedings to be commenced and prosecuted in the proper courts of the United States, without delay, for the enforcement of the penalties as in such case herein provided.

"SEC. 6. That the term 'drug' as used in this Act shall include all medicines and preparations recognized in the United States Pharmacopoeia or National Formulary for internal or external use, and any substance or mixture of substances intended to be used for the cure, mitigation, or prevention of disease of either man or other animals. The term 'food,' as used herein, shall include all articles used for food, drink, confectionery, or condiment by man or other animals, whether simple, mixed, or compound.

"SEC. 7. That for the purposes of this Act an article shall be deemed to be adulterated:

"In case of drugs:

"First. If, when a drug is sold under or by a name recognized in the United States Pharmacopoeia or National Formulary, it differs from the standard of strength, quality, or purity, as determined by the test laid down in the United States Pharmacopoeia or National Formulary official at the time of investigation: *Provided*, That no drug defined in the United States Pharmacopoeia or National Formulary shall be deemed to be adulterated under this provision if the standard of strength, quality, or purity be plainly stated upon the bottle, box, or other container thereof although the standard may differ from that determined by the test laid down in the United States Pharmacopoeia or National Formulary.

"Second. If its strength or purity fall below the proffered standard or quality under which it is sold.

"In the case of confectionery:

"If it contain terra alba, barytes, talc, chrome yellow, or other mineral substance or poisonous color or flavor, or other ingredient deleterious or detrimental to health, or any vinous, malt, or spirituous liquor or compound or narcotic drug.

"In the case of food:

"First. If any substance has been mixed and packed with it so as to reduce or lower or injuriously affect its quality or strength.

"Second. If any substance has been substituted wholly or in part for the article.

"Third. If any valuable constituent of the article has been wholly or in part abstracted.

"Fourth. If it be mixed, colored, powdered, coated, or stained in a manner whereby damage or inferiority is concealed.

"Fifth. If it contain any added poisonous or other added deleterious ingredient which may render such article injurious to health: *Provided*, That when in the preparation of food products for shipment they are preserved by any external application applied in such manner that the preservative is necessarily removed mechanically, or by maceration in water, or otherwise, and directions for the removal of said preservative shall be printed on the covering or the package, the provisions of this Act

shall be construed as applying only when said products are ready for consumption.

"Sixth. If it consists in whole or in part of a filthy, decomposed, or putrid animal or vegetable substance, or any portion of an animal unfit for food, whether manufactured or not, or if it is the product of a diseased animal, or one that has died otherwise than by slaughter.

"SEC. 8. That the term 'misbranded,' as used herein, shall apply to all drugs, or articles of food, or articles which enter into the composition of food, the package or label of which shall bear any statement, design, or device regarding such article, or the ingredients or substances contained therein which shall be false or misleading in any particular, and to any food or drug product which is falsely branded as to the State, Territory, or country in which it is manufactured or produced.

"That for the purposes of this Act an article shall also be deemed to be misbranded:

"In case of drugs:

"First. If it be an imitation of or offered for sale under the name of another article.

"Second. If the contents of the package as originally put up shall have been removed, in whole or in part, and other contents shall have been placed in such package, or if the package fail to bear a statement on the label of the quantity or proportion of any alcohol, morphine, opium, cocaine, heroin, alpha or beta eucaine, chloroform, cannabis indica, chloral hydrate, or acetanilide, or any derivative or preparation of any such substances contained therein.

"Third. If its package or label shall bear or contain any statement, design, or device regarding the curative or therapeutic effect of such article or any of the ingredients or substances contained therein, which is false and fraudulent.

"In the case of food:

"First. If it be an imitation of or offered for sale under the distinctive name of another article.

"Second. If it be labeled or branded so as to deceive or mislead the purchaser, or purport to be a foreign product when not so, or if the contents of the package as originally put up shall have been removed in whole or in part and other contents shall have been placed in such package, or if it fail to bear a statement on the label of the quantity or proportion of any morphine, opium, cocaine, heroin, alpha or beta eucaine, chloroform, cannabis indica, chloral hydrate, or acetanilide, or any derivative or preparation of any of such substances contained therein.

"Third. If in package form, the quantity of the contents be not plainly and conspicuously marked on the outside of the package in terms of weight, measure, or numerical count: *Provided, however,* That reasonable variations shall be permitted, and tolerances and also exemptions as to small packages shall be

established by rules and regulations made in accordance with the provisions of section three of this Act.

"Fourth. If the package containing it or its label shall bear any statement, design, or device regarding the ingredients or the substances contained therein, which statement, design, or device shall be false or misleading in any particular: *Provided*, That an article of food which does not contain any added poisonous or deleterious ingredients shall not be deemed to be adulterated or misbranded in the following cases:

"First. In the case of mixtures or compounds which may be now or from time to time hereafter known as articles of food, under their own distinctive names, and not an imitation of or offered for sale under the distinctive name of another article, if the name be accompanied on the same label or brand with a statement of the place where said article has been manufactured or produced.

"Second. In the case of articles labeled, branded, or tagged so as to plainly indicate that they are compounds, imitations, or blends, and the word 'compound,' 'imitation,' or 'blend,' as the case may be, is plainly stated on the package in which it is offered for sale: *Provided*, That the term blend as used herein shall be construed to mean a mixture of like substances, not excluding harmless coloring or flavoring ingredients used for the purpose of coloring and flavoring only: *And provided further*, That nothing in this Act shall be construed as requiring or compelling proprietors or manufacturers of proprietary foods which contain no unwholesome added ingredient to disclose their trade formulas, except in so far as the provisions of this act may require to secure freedom from adulteration or misbranding.

"SEC. 9. That no dealer shall be prosecuted under the provisions of this Act when he can establish a guaranty signed by the wholesaler, jobber, manufacturer, or other party residing in the United States, from whom he purchases such articles, to the effect that the same is not adulterated or misbranded within the meaning of this Act, designating it. Said guaranty, to afford protection, shall contain the name and address of the party or parties making the sale of such articles to such dealer, and in such case said party or parties shall be amenable to the prosecutions, fines and other penalties which would attach, in due course, to the dealer under the provisions of this Act.

"SEC. 10. That any article of food, drug, or liquor that is adulterated or misbranded within the meaning of this Act, and is being transported from one State, Territory, District, or insular possession to another for sale, or, having been transported, remains unloaded, unsold, or in original unbroken packages, or if it be sold or offered for sale in the District of Columbia or the Territories, or insular possessions of the United States, or if it be imported from a foreign country, for sale, or if it is intended for export to a foreign country, shall be liable to be proceeded

against in any district court of the United States within the district where the same is found, and seized for confiscation by a process of libel for condemnation. And if such article is condemned as being adulterated or misbranded, or of a poisonous or deleterious character, within the meaning of this Act, the same shall be disposed of by destruction or sale, as the said court may direct, and the proceeds thereof, if sold, less the legal costs and charges, shall be paid into the Treasury of the United States, but such goods shall not be sold in any jurisdiction contrary to the provisions of this Act or the laws of that jurisdiction: *Provided, however,* That upon the payment of the costs of such libel proceedings and the execution and delivery of a good and sufficient bond to the effect that such articles shall not be sold or otherwise disposed of contrary to the provisions of this Act, or the laws of any State, Territory, District, or insular possession, the court may by order direct that such articles be delivered to the owner thereof. The proceedings of such libel cases shall conform, as near as may be, to the proceedings in admiralty, except that either party may demand trial by jury of any issue of fact joined in any such case, and all such proceedings shall be at the suit of and in the name of the United States.

“SEC. 11. The Secretary of the Treasury shall deliver to the Secretary of Agriculture, upon his request from time to time, samples of foods and drugs which are being imported into the United States or offered for import, giving notice thereof to the owner or consignee, who may appear before the Secretary of Agriculture, and have the right to introduce testimony, and if it appear from the examination of such samples that any article of food or drug offered to be imported into the United States is adulterated or misbranded within the meaning of this Act, or is otherwise dangerous to the health of the people of the United States, or is of a kind forbidden entry into, or forbidden to be sold or restricted in sale in the country in which it is made or from which it is exported, or is otherwise falsely labeled in any respect, the said article shall be refused admission, and the Secretary of the Treasury shall refuse delivery to the consignee and shall cause the destruction of any goods refused delivery which shall not be exported by the consignee within three months from the date of notice of such refusal under such regulations as the Secretary of the Treasury may prescribe: *Provided,* That the Secretary of the Treasury may deliver to the consignee such goods pending examination and decision in the matter on execution of a penal bond for the amount of the full invoice value of such goods, together with the duty thereon, and on refusal to return such goods for any cause to the custody of the Secretary of the Treasury, when demanded, for the purpose of excluding them from the country, or for any other purpose, said consignee shall forfeit the full amount of the bond: *And provided further,* That all charges for storage, cartage, and labor on goods which

are refused admission or delivery shall be paid by the owner or consignee, and in default of such payment shall constitute a lien against any future importation made by such owner or consignee.

"SEC. 12. That the term 'Territory' as used in this Act shall include the insular possessions of the United States. The word 'person' as used in this Act shall be construed to import both the plural and the singular, as the case demands, and shall include corporations, companies, societies and associations. When construing and enforcing the provisions of this Act, the act, omission, or failure of any officer, agent, or other person acting for or employed by any corporation, company, society, or association, within the scope of his employment or office, shall in every case be also deemed to be the act, omission, or failure of such corporation, company, society, or association as well as that of the person.

"SEC. 13. That this Act shall be in force and effect from and after the first day of January, nineteen hundred and seven.

"Approved June 30, 1906."

Food Inspection Decisions

SEC. 3. Under Section 3 of the Food and Drugs Act the Secretaries of the Treasury, Agriculture and Commerce are directed to make uniform rules and regulations for carrying out the provisions of the Act. Regulations have been accordingly prepared from time to time covering a great variety of questions involving standards of purity, processes of manufacture and packing, the adulteration, marking and labeling, and the misbranding of foods and drugs. The regulations so prepared are published serially by the Department of Agriculture under the general heading of "*Food Inspection Decisions.*"

The Inspection of Foods and Drugs

SEC. 4. All imported merchandise is primarily subject to examination and appraisement by the duly constituted customs officers. If the importation consists of Foods and Drugs, final release of the importation to the importer will be delayed

pending examination as to purity, labeling, branding, etc., by representatives of the Department of Agriculture. (Articles 426-506, Customs Regulations, 1915.)

CHAPTER XLI

PROHIBITED IMPORTATIONS

Articles the Importation of Which Is Prohibited

SEC. 1. Under various provisions of law the importation into the United States of certain specified articles is prohibited as follows:

Obscene and Immoral Articles

SEC. 2. By Paragraph G, Subsection 1, of Section IV of the Tariff Act of October 3, 1913, it is provided:

"That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket, or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this subsection."

Aigrettes and Other Plumage

SEC. 3. Paragraph 347 of the Act of October 3, 1913, provides for the assessment of duties on:

"Feathers and downs, on the skin or otherwise, crude or not dressed, colored, or otherwise advanced or manufactured in any manner, not specially provided for in this section, 20 per centum ad valorem; when dressed, colored, or otherwise advanced or manufactured in any manner, and not suitable for use as millinery ornaments, including quilts of down and manufactures of down, 40 per centum ad valorem; artificial or ornamental feathers suitable for use as millinery ornaments, artificial and ornamental fruits, grains, leaves, flowers, and stems or parts thereof, of whatever material composed, not specially provided for in this section, 60 per centum ad valorem; boas, boutonniers, wreaths, and all articles not specially provided for in this section, composed wholly or in chief value of any of the feathers, flowers, leaves, or other material herein mentioned, 60 per centum ad valorem: *Provided*, That the importation of aigrettes, egret plumes or so-called osprey plumes, and the feathers, quills, heads, wings, tails, skins, or parts of skins, of wild birds, either raw or manufactured, and not for scientific or educational purposes, is hereby prohibited; but this provision shall not apply to the feathers or plumes of ostriches, or the feathers or plumes of domestic fowls of any kind."

Eggs of Game Birds

SEC. 4. Paragraph 478 of the Act of October 3, 1913, provides for the free entry of:

"Eggs of poultry, birds, fish, and insects (except fish roe preserved for food purposes): *Provided, however*, That the importation of eggs of game birds or eggs of birds not used for food, except specimens for scientific collection, is prohibited: *Provided further*, That the importation of eggs of game birds for purposes of proagation is hereby authorized, under rules and regulations to be prescribed by the Secretary of the Treasury." (T. D. 30637.)

Wild Animals, Insect Pests and Birds

SEC. 5. The importation of the mongoose, the so-called flying fox, the fruit bat, the English sparrow, the starling, the gypsy moth, brown-tail moth, leopard moth, plum curculio, hop-plant louse, boll-weevil, and such other insects, birds and animals as the Secretary of Agriculture may from time to time determine to be injurious to the interests of agriculture or horticulture is prohibited.

The importation of snakes into Hawaii is prohibited. (Sections 241-244, Criminal Code, 35 Statute 1088, Act March 3, 1905, T. D. 30310.)

Piratical Copyrights

SEC. 6. Piratical copies of copyrighted works are prohibited importations. (Act March 4, 1909, Section 30.) (Chapter XXXII, Section 1.)

False Trade-Marks

SEC. 7. The importation of articles which shall bear a name or mark calculated to induce the public to believe that the article is manufactured in the United States, or that it is manufactured in any foreign country or locality other than the country or locality in which it is in fact manufactured, is prohibited. (Act of February 20, 1905, Section 27, Act of May 4, 1906, Section 3.) (Chapter XXXI, Section 1.)

Convict-labor Goods

SEC. 8. The importation of articles manufactured wholly or in part in a foreign country by convict labor is prohibited under Paragraph I of Section IV of the Act of October 3, 1913, which provides:

“That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized and directed to prescribe such regulations as may be necessary for the enforcement of this provision.”

Counterfeits of Coins or Securities

SEC. 9. The importation of anything in the likeness of the coins of the United States or of any for-

eign Government and counterfeits of the securities or obligations thereof and any dies or apparatus used in making such counterfeits is prohibited. (R. S. 5413, Fed. Penal Code, Chapter VII, Act of March 4, 1909. Act of February 10, 1891. Act of February 15, 1912.)

White Phosphorous Matches

SEC. 10. The importation of White Phosphorous Matches is prohibited under the Act of April 9, 1912, which provides:

"SEC. 1. That for the purposes of this Act the words 'white phosphorous' shall be understood to mean the common poisonous white or yellow phosphorous used in the manufacture of matches, and not to include the non-poisonous forms or the non-poisonous compounds of white or yellow phosphorous."

"SEC. 10. That on and after January first, nineteen hundred and thirteen, white phosphorous matches, manufactured wholly or in part in any foreign country, shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited. All matches imported into the United States shall be accompanied by such certificate of official inspection by the government of the country in which such matches were manufactured, or shall satisfy the Secretary of the Treasury that they are not white phosphorous matches. The Secretary of the Treasury is authorized and directed to prescribe such regulations as may be necessary for the enforcement of the provisions of this section." (T. D. 32975.)

Prize Fights

SEC. 11. The importation of any film or other pictorial representation of any prize fight or encounter of pugilists, which is designed to be used or may be used for purposes of public exhibition is prohibited under the Act of July 31, 1912, which provides:

"That it shall be unlawful for any person to deposit or cause to be deposited in the United States mails for mailing or delivery, or to deposit or cause to be deposited with any express company or other common carrier for carriage, or to send or carry

from one State or Territory of the United States or the District of Columbia to any other State or Territory of the United States or the District of Columbia, or to bring or cause to be brought into the United States from abroad any film or other pictorial representation of any prize fight or encounter of pugilists, under whatever name, which is designed to be used or may be used for purposes of public exhibition.

"SEC. 2. That it shall be unlawful for any person to take or receive from the mails, or any express company or other common carrier, with intent to sell, distribute, circulate, or exhibit any matter or thing herein forbidden to be deposited for mailing, delivery, or carriage in interstate commerce.

"SEC. 3. That any person violating any of the provisions of this act shall for each offense, upon conviction thereof, be fined not more than one thousand dollars or sentenced to imprisonment at hard labor for not more than one year, or both, at the discretion of the court." (T. D. 32754.)

Smoking Opium

SEC. 12. The importation of smoking opium or opium prepared for smoking is prohibited under the Act of January 17, 1914, entitled:

"[Public No. 46—63d Congress—H. R. 1966.]

"AN ACT To amend an Act entitled 'An Act to prohibit the importation and use of opium for other than medicinal purposes,' approved February ninth, nineteen hundred and nine.

"Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That an Act entitled 'An Act to prohibit the importation and use of opium for other than medicinal purposes,' approved February ninth, nineteen hundred and nine, is hereby amended so as to read as follows:

"That after the first day of April, nineteen hundred and nine, it shall be unlawful to import into the United States opium in any form or any preparation or derivative thereof: Provided, That opium and preparations and derivatives thereof, other than smoking opium or opium prepared for smoking, may be imported for medicinal purposes only, under regulations which the Secretary of the Treasury is hereby authorized to prescribe, and when so imported shall be subject to the duties which are now or may hereafter be imposed by law.

"SEC. 2. That if any person shall fraudulently or knowingly import or bring into the United States, or assist in so doing, any opium or any preparation or derivative thereof contrary to law, or shall receive, conceal, buy, sell, or in any manner facili-

tate the transportation, concealment, or sale of such opium or preparation or derivative thereof after importation, knowing the same to have been imported contrary to law, such opium or preparation or derivative thereof shall be forfeited and shall be destroyed, and the offender shall be fined in any sum not exceeding \$5000 nor less than \$50, or by imprisonment for any time not exceeding two years, or both. Whenever, on trial for a violation of this section, the defendant is shown to have, or to have had, possession of such opium or preparation or derivative thereof, such possession shall be deemed sufficient evidence to authorize conviction unless the defendant shall explain the possession to the satisfaction of the jury.

"SEC. 3. That on and after July first, nineteen hundred and thirteen, all smoking opium or opium prepared for smoking found within the United States shall be presumed to have been imported after the first day of April, nineteen hundred and nine, and the burden of proof shall be on the claimant or the accused to rebut such presumption.

"SEC. 4. That any person subject to the jurisdiction of the United States who shall, either as principal or as accessory, receive or have in his possession, or conceal on board of or transport on any foreign or domestic vessel or other water craft or railroad car or other vehicle destined to or bound from the United States or any possession thereof, any smoking opium or opium prepared for smoking, or who, having knowledge of the presence in or on any such vessel, water craft, or vehicle of such article, shall not report the same to the principal officer thereof, shall be subject to the penalty provided in section two of this Act. Whenever on trial for violation of this section the defendant is shown to have or to have had possession of such opium, such possession shall be deemed sufficient evidence to authorize conviction, unless the defendant shall explain the possession to the satisfaction of the jury: *Provided, however,* That any master of a vessel or other water craft, or person in charge of a railroad car or other vehicle, shall not be liable under this section if he shall satisfy the jury that he had no knowledge and used due diligence to prevent the presence of such article in or on such vessel, water craft, car, or other vessel, and any such article shall be forfeited and shall be destroyed.

"SEC. 5. That no smoking opium or opium prepared for smoking shall be admitted into the United States, or into any territory under the control or jurisdiction thereof for transportation to another country, nor shall such opium be transferred or transshipped from one vessel to another vessel within any waters of the United States for immediate exportation or any other purpose.

"SEC. 6. That hereafter it shall be unlawful for any person subject to the jurisdiction of the United States to export or cause to be exported from the United States, or from territory under

its control or jurisdiction, or from countries in which the United States exercises extra territorial jurisdiction, any opium or cocaine, or any salt, derivative, or preparation of opium or cocaine, to any other country: *Provided*, That opium or cocaine, and salts, derivatives, or preparations thereof, except smoking opium or opium prepared for smoking, the exportation of which is hereby absolutely prohibited, may be exported to countries regulating their entry under such regulations as are prescribed by such country for the importation thereof into such country, such regulations to be promulgated from time to time by the Secretary of State of the United States.

"The Secretary of State shall request all foreign Governments to communicate through the diplomatic channels copies of laws and regulations promulgated in their respective countries which prohibit or regulate the importation of the aforesaid drugs, and when received advise the Secretary of the Treasury and the Secretary of Commerce thereof; whereupon the Secretary of State, the Secretary of the Treasury, and the Secretary of Commerce shall make and publish all proper regulations for carrying the provisions of this section into effect.

"SEC. 7. That any person who exports or causes to be exported any of the aforesaid drugs in violation of the preceding section shall be fined in any sum not exceeding \$5000 nor less than \$50, or by imprisonment for any time not exceeding two years, or both. And one-half of any fine recovered from any person or persons convicted of an offense under any section of this Act may be paid to the person or persons giving information leading to such recovery, and one-half of any bail forfeited and collected in any proceedings brought under this Act may be paid to the person or persons giving the information which led to the institution of such proceedings, if so directed by the court exercising jurisdiction in the case: *Provided*, That no payment for giving information shall be made to any officer or employee of the United States.

"SEC. 8. That whenever opium or cocaine or any preparations or derivatives thereof shall be found upon any vessel arriving at any port of the United States which is not shown upon the vessel's manifest, as is provided by sections twenty-eight hundred and six and twenty-eight hundred and seven of the Revised Statutes, such vessel shall be liable for the penalty and forfeiture prescribed in section twenty-eight hundred and nine of the Revised Statutes."

Approved January 17, 1914.

(For regulations prescribed under this Act, see T. D. 34221, Exhibit X, Appendix.)

Skins of Fur Seals or Sea Otters

SEC. 13. The importation of skins of fur seals or sea otters taken in certain prohibited waters is prohibited by the Act of August 24, 1912, which provides:

"SEC. 1. That no citizen of the United States, nor person owing duty of obedience to the laws or the treaties of the United States, nor any of their vessels, nor any vessel of the United States, nor any person belonging to or on board of such vessel shall kill, capture, or pursue, at any time or in any manner whatsoever, any fur seal in the waters of the north Pacific Ocean north of the thirtieth parallel of north latitude and including the seas of Bering, Kamchatka, Okhotsk, and Japan; nor shall any such person or vessel kill, capture, or pursue sea otter in any of the waters mentioned beyond the distance of three miles from the shore line of the territory of the United States."

"SEC. 4. That the importation or bringing into territory of the United States, by any person whatsoever, of skins of fur seals or sea otters taken in the waters mentioned in the first section of this act, or of skins identified as those of the species known as *Callorhinus alascanus*, *Callorhinus ursinus*, and *Callorhinus kurilensis*, or belonging to the American, Russian, or Japanese herds, whether raw, dressed, dyed, or manufactured, except such as have been taken under the authority of the respective parties to said convention, to which the breeding grounds of such herds belong, and have been officially marked and certified as having been so taken, is hereby prohibited; and all such articles imported or brought in after this act shall take effect shall not be permitted to be exported, but shall be seized and forfeited to the United States." (T. D. 34161.)

Impure and Unwholesome Tea

SEC. 14. The importation of impure and unwholesome tea is prohibited by the Act of March 2, 1897, entitled:

"AN ACT To prevent the importation of impure and unwholesome tea.

"Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after May first, eighteen hundred and ninety-seven, it shall be unlawful for any person or persons or corporations to import or bring into the United States any merchandise as tea which is inferior in purity, quality, and fitness for consumption to the

standards provided in section three of this act, and the importation of all such merchandise is hereby prohibited.

"SEC. 2. That immediately after the passage of this act, and on or before February fifteenth of each year thereafter, the Secretary of the Treasury shall appoint a board to consist of seven members, each of whom shall be an expert in teas, and who shall prepare and submit to him standard samples of tea; that the persons so appointed shall be at all times subject to removal by the said Secretary, and shall serve for the term of one year; that vacancies in the said board occurring by removal, death, resignation, or any other cause shall be forthwith filled by the Secretary of the Treasury by appointment, such appointee to hold for the unexpired term; that said board shall appoint a presiding officer, who shall be the medium of all communications to or from such board; that each member of said board shall receive as compensation the sum of fifty dollars per annum, which, together with all necessary expenses while engaged upon the duty herein provided, shall be paid out of the appropriation for 'expenses of collecting the revenue from customs.'

"SEC. 3. That the Secretary of the Treasury, upon the recommendation of the said board, shall fix and establish uniform standards of purity, quality, and fitness for consumption of all kinds of teas imported into the United States, and shall procure and deposit in the custom houses of the ports of New York, Chicago, San Francisco, and such other ports as he may determine, duplicate samples of such standards; that said Secretary shall procure a sufficient number of other duplicate samples of such standards to supply the importers and dealers in tea at all ports desiring the same at cost. All teas, or merchandise described as tea, of inferior purity, quality and fitness for consumption to such standards shall be deemed within the prohibition of the first section hereof.

"SEC. 4. That on making entry at the custom house of all teas, or merchandise described as tea, imported into the United States the importer or consignee shall give a bond to the collector of the port that such merchandise shall not be removed from the warehouse until released by the collector, after it shall have been duly examined with reference to its purity, quality, and fitness for consumption; that for the purpose of such examination samples of each line in every invoice of tea shall be submitted by the importer or consignee to the examiner, together with the sworn statement of such importer or consignee that such samples represent the true quality of each and every part of the invoice and accord with the specifications therein contained; or, in the discretion of the Secretary of the Treasury, such samples shall be obtained by the examiner and compared by him with the standards established by this act; and in cases where said tea, or merchandise described as tea, is entered at ports where there is no qualified examiner as provided in section

seven, the consignee or importer shall in the manner aforesaid furnish under oath a sample of each line of tea to the collector or other revenue officer to whom is committed the collection of duties, and said officer shall also draw or cause to be drawn samples of each line in every invoice and shall forward the same to a duly qualified examiner as provided in section seven: *Provided, however,* That the bond above required shall also be conditioned for the payment of all custom house charges which may attach to such merchandise prior to its being released or destroyed (as the case may be), under the provision of this act.

"SEC. 5. That if, after an examination as provided in section four, the tea is found by the examiner to be equal in purity, quality, and fitness for consumption to the standards hereinbefore provided, and no re-examination shall be demanded by the collector as provided in section six, a permit shall at once be granted to the importer or consignee declaring the tea free from the control of the customs authorities; but if on examination such tea, or merchandise described as tea, is found, in the opinion of the examiner, to be inferior in purity, quality, and fitness for consumption to the said standards, the importer or consignee shall be immediately notified, and the tea, or merchandise described as tea, shall not be released by the custom house, unless on a re-examination called for by the importer or consignee the finding of the examiner shall be found to be erroneous: *Provided,* That should a portion of the invoice be passed by the examiner, a permit shall be granted for that portion and the remainder held for further examination, as provided in section six.

"SEC. 6. That in case the collector, importer, or consignee shall protest against the finding of the examiner, the matter in dispute shall be referred for decision to a board of three United States general appraisers, to be designated by the Secretary of the Treasury, and if such board shall, after due examination, find the tea in question to be equal in purity, quality, and fitness for consumption to the proper standards, a permit shall be issued by the collector for its release and delivery to the importer; but if upon such final re-examination by such board the tea shall be found to be inferior in purity, quality, and fitness for consumption to the said standards, the importer or consignee shall give a bond, with security satisfactory to the collector, to export said tea, or merchandise described as tea, out of the limits of the United States within a period of six months after such final re-examination; and if the same shall not have been exported within the time specified, the collector, at the expiration of that time, shall cause the same to be destroyed.

"SEC. 7. That the examination herein provided for shall be made by a duly qualified examiner at a port where standard samples are established, and where the merchandise is entered at ports where there is no qualified examiner, the examination shall be made at that one of said ports which is nearest the port

of entry, and that for this purpose samples of the merchandise, obtained in the manner prescribed by section four of this act, shall be forwarded to the proper port by the collector or chief officer at the port of entry; that in all cases of examination or re-examination of teas, or merchandise described as tea, by examiners or boards of United States general appraisers under the provisions of this act, the purity, quality, and fitness for consumption of the same shall be tested according to the usages and customs of the tea trade, including the testing of an infusion of the same in boiling water, and, if necessary, chemical analysis.

“SEC. 8. That in cases of re-examination of teas, or merchandise described as teas, by a board of United States general appraisers in pursuance of the provisions hereof, samples of the tea, or merchandise described as tea, in dispute, for transmission to such board for its decision, shall be put up and sealed by the examiner in the presence of the importer or consignee if he so desires, and transmitted to such board, together with a copy of the finding of the examiner, setting forth the cause of condemnation and the claim or ground of the protest of the importer relating to the same, such samples and the papers therewith to be distinguished by such mark that the same may be identified, that the decision of such board shall be in writing, signed by them, and transmitted, together with the record and samples, within three days after the rendition thereof, to the collector, who shall forthwith furnish the examiner and the importer or consignee with a copy of said decision or finding. The board of United States general appraisers herein provided for shall be authorized to obtain the advice, when necessary, of persons skilled in the examination of teas, who shall each receive for his services in any particular case a compensation not exceeding five dollars.

“SEC. 9. That no imported teas which have been rejected by a customs examiner or by a board of United States general appraisers and exported under the provisions of this act shall be reimported into the United States under the penalty of forfeiture for a violation of this prohibition.

“SEC. 10. That the Secretary of the Treasury shall have the power to enforce the provisions of this act by appropriate regulations.

“SEC. 11. That teas actually on shipboard for shipment to the United States at the time of the passage of this act shall not be subject to the prohibition hereof, but the provisions of the Act entitled ‘An act to prevent the importation of adulterated and spurious teas,’ approved March second, eighteen hundred and eighty-three, shall be applicable thereto.

“SEC. 12. That the act entitled ‘An act to prevent the importation of adulterated and spurious teas,’ approved March sec-

ond, eighteen hundred and eighty-three, is hereby repealed, such repeal to take effect on the date on which this act goes into effect.

"Approved, March 2, 1897."

Tea Regulations.—Suitable regulations governing the importation and inspection of tea under the foregoing Act have been prescribed by the Secretary of the Treasury. T. D. 37925 of February 25, 1919.

Board of Tea Experts.—Acting under the authority conferred by Section 2 of the said Act, a Board of Tea Experts was appointed by the Secretary of the Treasury for the year 1918. T. D. 37500 of February 2, 1918. This Board was re-appointed to serve for the year 1919.

Tea Standards.—Standard samples of tea have been submitted by this Board to the Secretary of the Treasury, and have been adopted as the Tea Standards for the year 1919, Section 19, Tea Regulations 1919, T. D. 37925.

"19. The following are the standards selected by the board of tea experts, which are hereby fixed and established as standards under this act for the year 1919:

- | | |
|-----------------------------|--------------------------|
| 1. Formosa Oolong. | 8. Japan, basket fired. |
| 2. Foochow Oolong. | 9. Japan, dust. |
| 3. Congou. | 10. Scented Orange Pekoe |
| 4. India (used for Ceylon). | (used for capers). |
| 5. Gunpowder, green. | 11. Scented Canton. |
| 6. Young Hyson, green. | 12. Canton Oolong. |
| 7. Japan, pan fired. | |

Spuriously Stamped Articles of Gold or Silver

SEC. 15. The importation of spuriously stamped articles of gold or silver is prohibited under the Act of June 30, 1906, entitled:

"An Act forbidding the importation, exportation, or carriage of falsely or spuriously stamped articles of gold or silver, or their alloys." (T. D. 27434.)

Liquors in Illegal Packages

SEC. 16. It is provided under Paragraph 238 of the Act of October 3, 1913:

“That any brandy or other spirituous or distilled liquors imported in any sized cask, bottle, jug, or other packages, of or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs, or other packages of distilled spirits, wine, or other beverage put up or filled in the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States; and any brandy or other spirituous or distilled liquor imported in a cask of less capacity than ten gallons from any country shall be forfeited to the United States.”

Liquors Not Properly Marked

SEC. 17. The importation of liquors not properly marked is prohibited under Section 240 Federal Penal Code, Act March 4, 1909 (Chapter XXX, Section 2).

Adulterated Seeds

SEC. 18. The importation of seeds of alfalfa, barley, Canadian bluegrass, Kentucky bluegrass, awnless broom grass, buckwheat, clover, field corn, Kafir corn, meadow fescue, flax, millet, oats, orchard grass, rape, redtop, rye, sorghum, timothy and wheat, or mixtures of seeds containing any such seeds as one of the principal component parts, which are adulterated or unfit for seeding purposes, is prohibited under the Act of August 24, 1912, which also provides for the sampling and examination of such seeds by representatives of the Department of Agriculture.

Plants and Nursery Stock

SEC. 19. To guard against the introduction into the United States of plant diseases, the importa-

tion of plants and nursery stock is prohibited unless a permit for the importation thereof has been issued by the Secretary of Agriculture. (Act of August 20, 1912.) (Act of March 4, 1913.) Cases or other packages containing such importations should be plainly marked to indicate the nature and quantity of the contents, the district or locality and country where grown, and the name and address of the importer and consignee.

Viruses, Serums and Toxins for Treatment of Domestic Animals

SEC. 20. The importation of viruses, serums and toxins for the treatment of domestic animals is prohibited unless the importer holds a permit from the Department of Agriculture covering the specific product under the Act of March 4, 1913.

Viruses, Serums and Toxins for the Treatment of Man

SEC. 21. The importation of viruses, serums and toxins for the treatment of man is prohibited unless propagated in an establishment duly licensed by the Secretary of Agriculture in conformity with the Act of July 1, 1902.

Animals

SEC. 22. The Secretary of Agriculture is authorized under the Act of February 2, 1903, to make such regulations and take such measures as he may deem proper to prevent the introduction or dissemination of the contagion of any contagious, infectious or communicable disease of animals from a foreign country into the United States. Suitable regulations have been issued by the Bu-

reau of Animal Industry of the Department of Agriculture and are published from time to time.

Neat Cattle and Hides of Neat Cattle

SEC. 23. The importation of neat cattle and the hides of neat cattle is prohibited under Paragraph H of Section IV of the Act of October 3, 1913, which provides:

"H. Subsection 1. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States and to such officers or agents of the United States in foreign countries as he shall judge necessary.

"H. Subsection 2. That any person convicted of a willful violation of any of the provisions of the preceding subsection shall be fined not exceeding \$500, or imprisoned not exceeding one year, or both, in the discretion of the court."

Joint Regulations of the Secretary of the Treasury and of the Secretary of Agriculture carrying this provision of law into effect have been published under date of December 22, 1917. (T. D. 37451.)

Meat and Meat Products

SEC. 24. The importation of unwholesome meats and meat products is prohibited under Paragraph 545 of the Act of October 3, 1913, which provides for the free entry of:

"Meats: Fresh beef, veal, mutton, lamb, and pork; bacon and hams; meats of all kinds, prepared or preserved, not specially provided for in this section: *Provided, however*, That none of

the foregoing meats shall be admitted into the United States unless the same is healthful, wholesome and fit for human food and contains no dye, chemical, preservative, or ingredient which renders the same unhealthful, unwholesome or unfit for human food, and unless the same also complies with the rules and regulations made by the Secretary of Agriculture, and that, after entry into the United States in compliance with said rules and regulations, said imported meats shall be deemed and treated as domestic meats within the meaning of and shall be subject to the provisions of the Act of June thirtieth, nineteen hundred and six (Thirty-fourth Statutes at Large, page six hundred and seventy-four), commonly called the Meat Inspection Amendment, and the Act of June thirtieth, nineteen hundred and six (Thirty-fourth Statutes at Large, page seven hundred and sixty-eight), commonly called the Food and Drugs Act, and that the Secretary of Agriculture be and hereby is authorized to make rules and regulations to carry out the purposes of this paragraph, and that in such rules and regulations the Secretary of Agriculture may prescribe the terms and conditions for the destruction for food purposes of all such meats offered for entry and refused admission into the United States unless the same be exported by the consignee within the time fixed therefor in such rules and regulations.

Suitable regulations have been prepared by the Department of Agriculture. (Articles 478-483, Customs Regulations, 1915.)

Cigars in Illegal Packages

SEC. 25. The importation of cigars in quantities of less than three thousand in a single package is prohibited under Section 2804 of the Revised Statutes, which provides that:

“SEC. 2804. As amended by section twenty-six, Act August twenty-eight, eighteen hundred and ninety-four, so as to read, No cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package; and all cigars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box indicating such inspection, and also a serial number to be recorded in the custom house. And the Secretary of the Treasury is hereby authorized to pro-

vide the requisite stamps, and to make all necessary regulations for carrying the above provisions of law into effect."

The single package has reference to the outer packing case. The packing of cigars in individual packages is otherwise provided for under Section 3402 of the Revised Statutes and Section 32 of the Act of August 5, 1909, amending Section 3392 of the Revised Statutes as follows:

"SEC. 3402. All cigars imported from foreign countries shall pay, IN ADDITION to the import duties imposed thereon, the tax prescribed by law for cigars manufactured in the United States, and shall have the same stamps affixed. The stamps shall be affixed and canceled by the owner or importer of the cigars while they are in the custody of the proper custom house officers, and the cigars shall not pass out of the custody of such officers until the stamps have been affixed and canceled, but shall be put up in boxes containing quantities as prescribed in this chapter for cigars manufactured in the United States, before the stamps are affixed. And the owner or importer of such cigars shall be liable to all the penal provisions of this Title prescribed for manufacture of cigars manufactured in the United States. Whenever it is necessary to take any cigars so imported to any place other than the public stores of the United States, for the purpose of affixing and canceling such stamps, the collector of customs of the port where such cigars are entered shall designate a bonded warehouse to which they shall be taken, under the control of such customs officer as such collector may direct. And every officer of customs who permits any such cigars to pass out of his custody or control, without compliance by the owner or importer thereof with the provisions of this section relating thereto, shall be deemed guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years."

Section 32, Act of August 5, 1909:

"All cigars weighing more than three pounds per thousand shall be packed in boxes not before used for that purpose containing, respectively, five, ten, twelve, thirteen, twenty-five, fifty, one hundred, two hundred, two hundred and fifty, or five hundred cigars each; and every person who sells, or offers for sale, or delivers, or offers to deliver, any cigars in any other form than in new boxes as above described, or who packs in any box any cigars in excess of or less than the number provided by law to be put in each box, respectively, or who falsely brands any box,

or affixes a stamp on any box denoting a less amount of tax than that required by law, shall be fined for each offense not more than one thousand dollars, and be imprisoned not more than two years: *Provided*, That nothing in this section shall be construed as preventing the sale of cigars at retail by retail dealers from boxes packed, stamped, and branded in the manner prescribed by law: *And provided further*, That every manufacturer of cigarettes shall put up all the cigarettes that he manufactures or has manufactured for him and sells or removes for consumption or use, in packages or parcels containing five, eight, ten, fifteen, twenty, fifty, or one hundred cigarettes each, and shall securely affix to each of said packages or parcels a suitable stamp denoting the tax thereon, and shall properly cancel the same prior to such sale or removal for consumption or use, under such regulations as the Commissioner of Internal Revenue shall prescribe; and all cigarettes imported from a foreign country shall be packed, stamped, and the stamps canceled in like manner, in addition to the import stamp indicating inspection of the custom house before they are withdrawn therefrom."

IMPORTATIONS PROHIBITED UNDER WAR-TIME LEGISLATION

Distilled Spirits

SEC. 26. The Tariff Act of October 3, 1913, which is still operative, except in so far as it may have been affected by subsequent legislation as to particular items, provides for the assessment of certain fixed duties on the importation of *distilled spirits* from foreign countries. (Schedule H, Paragraphs 237-249, inclusive.)

Thus it is provided under Section 15 of the "Food Control Act" of August 10, 1917:

"That from and after thirty days from the date of the approval of this Act . . . nor shall there be imported into the United States any distilled spirits."

It is also provided by Section 24 of the "Food Control Act" of August 10, 1917:

"That the provisions of this Act shall cease to be in effect when the existing state of war between the United States and Germany shall have terminated, and the fact and date of such

termination shall be ascertained and proclaimed by the President:”

It will thus be observed that under the strict provisions of the foregoing Sections 15 and 24 of the Act of August 10, 1917, the importation of “distilled spirits” is absolutely prohibited for any purpose on and after September 10, 1917, and until such date as the President shall officially ascertain and proclaim the war to be terminated. (T. D. 37315.)

An exception is, however, made as to “*distilled spirits*” shipped from any foreign country to the United States prior to September 1, 1917, it being provided by the Joint Resolution of Congress, approved October 6, 1917:

“That the Secretary of the Treasury be, and he is hereby, authorized and directed to permit the entry of *distilled spirits shipped* from any foreign country to the United States prior to *September first*, nineteen hundred and seventeen, into bonded warehouses of the United States, under bond to be given by the importer of such *distilled spirits*, conditioned for the export of such goods to some foreign country within the period of one year from and after the entry thereof into the United States.” (T. D. 37400.)

A further exception as to the importation of *distilled spirits* is made by Section 301 of the War Revenue Act of October 3, 1917, which provides:

“That no *distilled spirits* produced after the passage of this Act shall be imported into the United States from any foreign country or from the West Indian Islands recently acquired from Denmark (unless produced from products the growth of such islands, and not then into any State or Territory or District of the United States in which the manufacture or sale of intoxicating liquors is prohibited), or from Porto Rico or the Philippine Islands. Under such rules, regulations, and bonds as the Secretary of the Treasury may prescribe, the provisions of this section shall not apply to *distilled spirits* imported for other than (1) beverage purposes or (2) use in the manufacture or production of any article used or intended for use as a beverage.”

In interpreting the provisions of Section 301 of the said Act of October 3, 1917, the Attorney-General in an opinion rendered November 3, 1917, holds that:

(1) "*Distilled spirits* produced before the passage of the War Revenue Act may not be imported for beverage purposes."

(2) "*Distilled spirits* produced before the passage of the War Revenue Act may not be imported for any purpose."

(3) "*Distilled spirits* produced after the passage of the War Revenue Act may be imported for *other than* beverage purposes under such rules, regulations, and bonds as the Secretary of the Treasury may prescribe."

(4) "*Distilled spirits* produced in the West Indian Islands recently acquired from Denmark, if produced from products the growth of those islands and produced after the passage of the War Revenue Act, may be imported for any purpose, but if produced before the passage of the War Revenue Act, their importation for any purposes is prohibited." (T. D. 37401.)

As to what constitutes an importation of *distilled spirits* for beverage purposes within the prohibition of the foregoing statutes it has been held by the Treasury Department under date of January 19, 1918 (T. D. 37482), that:

"Said prohibition will also exclude from entry, and collectors will therefore refuse entry to the following for use as beverages: Cordials, liqueurs, bitters, and other compounds containing distilled spirits by volume of one-half of one per cent. or more, whether produced by rectification, fortification or otherwise. It will also exclude wines containing distilled spirits used in fortification, and as wines do not ordinarily contain more than 14 per cent. of alcohol it will be assumed that wines containing 15 per cent. or more of alcohol by volume contain distilled spirits added for the purposes of fortification or preservation. When wines, such as sherries and sake, contain more than 15 per cent. of alcohol by volume, and no *distilled spirits* have been added for fortification, supporting evidence should be furnished by the importer for the establishment of the facts in the premises."

This ruling of the Treasury Department (T. D. 37482) was subsequently modified by the ruling of March 14, 1918 (T. D. 37552), following an opinion of the Attorney-General that wines, including ver-

muth and ginger cordial, though fortified with *distilled spirits*, if they do not contain more than 24 per cent. of absolute alcohol by volume, are not prohibited importations under Section 15 of the Act of August 10, 1917, and Section 301 of the Act of October 3, 1917, furthermore that:

"The prohibition of the two Acts, therefore, is confined to *distilled spirits* and does not apply to fermented liquors such as wines."

*Distilled, Malt, Vinous or Other Intoxicating
Liquors*

The importation of distilled, malt, vinous or other intoxicating liquors is prohibited after November 21, 1918, under the Act of November 21, 1918, which provides that:

"After the approval of this Act, no *distilled, malt, vinous, or other intoxicating liquors* shall be imported into the United States during the continuance of the present war and period of demobilization: *Provided*, That this provision against importation shall not apply to shipments en route to the United States at the time of the passage of this act."

It is also provided by said Act of November 21, 1918:

"That after June 30, 1919, until the conclusion of the present war and thereafter until the termination of demobilization, the date of which shall be determined and proclaimed by the President of the United States, . . . it shall be unlawful to sell for beverage purposes any *distilled spirits*, and during said time no distilled spirits held in bond shall be removed therefrom for beverage purposes except for export."

It is also provided by said Act of November 21, 1918, that:

"After June 30, 1919, until the conclusion of the present war and thereafter until the termination of demobilization, the date of which shall be determined and proclaimed by the President of the United States, no *beer, wine, or other intoxicating malt or vinous liquor* shall be sold for beverage purposes except for

export. The Commissioner of Internal Revenue is hereby authorized and directed to prescribe rules and regulations, subject to the approval of the Secretary of the Treasury, in regard to . . . the removal of *distilled spirits* held in bond after June 30, 1919, until the act shall cease to operate, for other than beverage purposes; also in regard to the . . . distribution of *wine* for sacramental, medicinal, or other than beverage purposes."

Malt Liquor

Under T. D. 37457, of December 26, 1917, publishing a Proclamation by the President under the authority conferred by Section 15 of the Food Control Act of August 10, 1917, it is provided that:

"No license is required for the importation of ale and porter. With respect to all other malt liquor a general license is hereby granted for their importation when not containing more than 2.75 per cent. of alcohol by weight. Entry will not be permitted of any *malt liquor* other than ale or porter containing more than 2.75 per cent. of alcohol by weight. These regulations are effective on and after January 1, 1918."

Under a subsequent Proclamation of the President, also issued under Section 15 of the Food Control Act of August 10, 1917, it is provided that:

"No person shall import any malt liquor for beverage purposes on and after December 1, 1918." (T. D. 37809.)

Distilled Spirits

The War Revenue Act of February 24, 1919, Section 601, provides:

"That no *distilled spirits* produced after October 3, 1917, shall be imported into the United States from any foreign country, or from the Virgin Islands (unless produced from products the growth of such islands, and not then into any State or Territory or District of the United States in which the manufacture or sale of intoxicating liquors is prohibited, or from Porto Rico, or the Philippine Islands. Under such rules, regulations, and bonds as the Secretary may prescribe, the provisions of this section shall not apply to *distilled spirits* imported for other than (1) beverage purposes or (2) use in the manufacture or production of any article not intended for use as a beverage."

This is a re-enactment of Section 301 of the War Revenue Act of October 3, 1917, which was repealed by implication by the Act of November 21, 1918, and operates so as to grant an exception in favor of distilled spirits produced from products the growth of the Virgin Islands produced after October 3, 1917, which may be imported into any State or District of the United States in which the manufacture or sale of intoxicating liquor is *not* prohibited until June 30, 1919.

Constitutional Amendment

Under Section I of the Constitutional Amendment, ratified January 16, 1919, it is provided that:

"After one year from the ratification of this article the manufacture, sale, or transportation of intoxicating liquors within, the importation thereof into, or the exportation thereof from the United States and all territory subject to the jurisdiction thereof for beverage purposes is hereby prohibited."

This Constitutional Amendment therefore becomes operative January 16, 1920.

CHAPTER XLII

UNFAIR COMPETITION

Dumping

SEC. 1. It is provided under Title VIII, Sections 800 and 801, of the Act approved September 8, 1916:

“SEC. 800. That when used in this title the term ‘person’ includes partnerships, corporations, and associations.

“SEC. 801. That it shall be unlawful for any person importing or assisting in importing any articles from any foreign country into the United States, commonly and systematically to import, sell or cause to be imported or sold such articles within the United States at a price substantially less than the actual market value or wholesale price of such articles, at the time of exportation to the United States, in the principal markets of the country of their production, or of other foreign countries to which they are commonly exported, after adding to such market value or wholesale price, freight, duty, and other charges and expenses necessarily incident to the importation and sale thereof in the United States: *Provided*, That such act or acts be done with the intent of destroying or injuring an industry in the United States, or of preventing the establishment of an industry in the United States, or of restraining or monopolizing any part of trade and commerce in such articles in the United States.

“Any person who violates or combines or conspires with any other person to violate this section is guilty of a misdemeanor, and, on conviction thereof, shall be punished by a fine not exceeding \$5000, or imprisonment not exceeding one year, or both, in the discretion of the court.

“Any person injured in his business or property by reason of any violation of, or combination or conspiracy to violate, this section, may sue therefor in the district court of the United States for the district in which the defendant resides or is found or has an agent, without respect to the amount in controversy, and shall recover threefold the damages sustained, and the cost of the suit, including a reasonable attorney’s fee.

“The foregoing provisions shall not be construed to deprive the proper State courts of jurisdiction in actions for damages thereunder.”

This is comparatively recent legislation, and as yet has not received the interpretation of the courts. It is provided, however, under Section 704 of Title VII of the Act approved September 8, 1916, creating a Tariff Commission:

"That the commission shall have power to investigate the tariff relations between the United States and foreign countries, commercial treaties, preferential provisions, economic alliances, the effect of export bounties and preferential transportation rates, the volume of importations compared with domestic production and consumption, and conditions, causes, and effects relating to competition of foreign industries with those of the United States, including *dumping* and cost of production."

By reference to said Section 801 it will be observed that the statute is addressed to the "person importing or assisting in importing," and that it provides certain penalties for violation of its provisions. To that extent it may therefore be considered as supplemental to the provisions of Paragraph G of Section III of the Act of October 3, 1913 (Chapter XXV, Section 3).

There is, however, this distinction to be drawn between Section 801, referred to, and Paragraph G of Section III of the Act of October 3, 1913, in:

"That such act or acts be done with the intent of destroying or injuring an industry in the United States, or of preventing the establishment of an industry in the United States, or of restraining or monopolizing any part of trade and commerce in such articles in the United States."

As the dumping of foreign articles within the United States at a price substantially less than the actual market value or wholesale price of such articles, at the time of exportation to the United States, in the principal markets of the country of their production, necessarily presupposes an undervaluation, it follows that the merchandise so undervalued becomes liable to additional duties and the

possible seizure and forfeiture provided for under Paragraph I of Section III of the Act of October 3, 1913 (Chapter XXV, Section 1).

*Restrictions as to Sale or Use of Imported
Merchandise*

SEC. 2. As to placing restrictions on the sale or use of articles imported into the United States, Sections 802 and 803 of Title VII of the Act approved September 8, 1916, provide:

"SEC. 802. That if any article produced in a foreign country is imported into the United States under any agreement, understanding, or condition that the importer thereof or any other person in the United States shall not use, purchase, or deal in, or shall be restricted in his using, purchasing, or dealing in, the articles of any other person, there shall be levied, collected, and paid thereon, in addition to the duty otherwise imposed by law, a special duty equal to double the amount of such duty: *Provided*, That the above shall not be interpreted to prevent the establishing in this country on the part of a foreign producer of an exclusive agency for the sale in the United States of the products of said foreign producer or merchant, nor to prevent such exclusive agent from agreeing not to use, purchase, or deal in the article of any other person, but this proviso shall not be construed to exempt from the provisions of this section any article imported by such exclusive agent if such agent is required by the foreign producer or if it is agreed between such agent and such foreign producer that any agreement, understanding or condition set out in this section shall be imposed by such agent upon the sale or other disposition of such article to any person in the United States.

"SEC. 803. That the Secretary of the Treasury shall make such rules and regulations as are necessary for the carrying out of the provisions of section eight hundred and two."

CHAPTER XLIII

RETALIATORY LEGISLATION

Unjust Discrimination

SEC. 1. In cases of unjust discrimination against the commerce of the United States, it is provided by Sections 804, 805 and 806 of Title VIII of the Act approved September 8, 1916:

“SEC. 804. That whenever any country, dependency, or colony shall prohibit the importation of any article the product of the soil or industry of the United States and not injurious to health or morals, the President shall have power to prohibit, during the period such prohibition is in force, the importation into the United States of similar articles, or in case the United States does not import similar articles from that country, then other articles, the products of such country, dependency, or colony.

“And the Secretary of the Treasury, with the approval of the President, shall make such rules and regulations as are necessary for the execution of the provisions of this section.

“SEC. 805. That whenever during the existence of a war in which the United States is not engaged, the President shall be satisfied that there is reasonable ground to believe that under the laws, regulations, or practices of any country, colony, or dependency contrary to the law and practice of nations, the importation into their own or any other country, dependency, or colony of any article the product of the soil or industry of the United States and not injurious to health or morals is prevented or restricted, the President is authorized and empowered to prohibit or restrict during the period such prohibition or restriction is in force, the importation into the United States of similar or other articles, products of such country, dependency, or colony as in his opinion the public interest may require; and in such case he shall make proclamation stating the article or articles which are prohibited from importation into the United States; and any person or persons who shall import, or attempt or conspire to import, or be concerned in importing, such article or articles, into the United States contrary to the prohibition in such proclamation, shall be liable to a fine of not less than \$2000 nor more than \$50,000, or to imprisonment not to exceed two

years, or both, in the discretion of the court. The President may change, modify, revoke, or renew such proclamation in his discretion.

"SEC. 806. That whenever, during the existence of a war in which the United States is not engaged, the President shall be satisfied that there is reasonable ground to believe that any vessel, American or foreign, is, on account of the laws, regulations, or practices of a belligerent Government, making or giving any undue or unreasonable preference or advantage in any respect whatsoever to any particular person, company, firm, or corporation, or any particular description of traffic in the United States or its possessions or to any citizen of the United States residing in neutral countries abroad, or is subjecting any particular person, company, firm, or corporation or any particular description of traffic in the United States or its possessions, or any citizen of the United States residing in neutral countries abroad to any undue or unreasonable prejudice, disadvantage, injury, or discrimination in regard to accepting, receiving, transporting, or delivering, or refusing to accept, receive, transfer, or deliver any cargo, freight or passengers, or in any other respect whatsoever, he is hereby authorized and empowered to direct the detention of such vessels by withholding clearance or by formal notice forbidding departure, and to revoke, modify, or renew any such direction.

"That whenever, during the existence of a war in which the United States is not engaged, the President shall be satisfied that there is reasonable ground to believe that under the laws, regulations, or practices of any belligerent country or Government, American ships or American citizens are not accorded any of the facilities of commerce which the vessels or citizens of that belligerent country enjoy in the United States or its possessions, or are not accorded by such belligerent equal privileges or facilities of trade with vessels or citizens of any nationality other than that of such belligerent, the President is hereby authorized and empowered to withhold clearance from one or more vessels of such belligerent country until such belligerent shall restore to such American vessels and American citizens reciprocal liberty of commerce and equal facilities of trade; or the President may direct that similar privileges and facilities, if any, enjoyed by vessels or citizens of such belligerent in the United States or its possessions be refused to vessels or citizens of such belligerent; and in such case he shall make proclamation of his direction, stating the facilities and privileges which shall be refused, and the belligerent to whose vessels or citizens they are to be refused, and thereafter the furnishing of such prohibited privileges and facilities to any vessel or citizen of the belligerent named in such proclamation shall be unlawful; and he may change, modify, revoke, or renew such proclamation; and any person or persons who shall furnish or attempt to conspire to furnish or be con-

cerned in furnishing or in the concealment of furnishing facilities or privileges to ships or persons contrary to the prohibition in such proclamation shall be liable to a fine of not less than \$2000 nor more than \$50,000, or to imprisonment not to exceed two years, or both, in the discretion of the court.

“In case any vessel which is detained by virtue of this Act shall depart or attempt to depart from the jurisdiction of the United States without clearance or other lawful authority, the owner or master or person or persons having charge or command of such vessel shall be severally liable to a fine of not less than \$2000 nor more than \$10,000, or to imprisonment not to exceed two years, or both, and in addition such vessel shall be forfeited to the United States.

“That the President of the United States is hereby authorized and empowered to employ such part of the land or naval forces of the United States as shall be necessary to carry out the purposes of this Act.”

CHAPTER XLIV

TARIFF COMMISSION

Statutory Provision

SEC. 1. Under Title VII of the Act approved September 8, 1916, creating the Tariff Commission, it is provided:

"SEC. 700. That a commission is hereby created and established, to be known as the United States Tariff Commission (hereinafter in this title referred to as the commission), which shall be composed of six members, who shall be appointed by the President, by and with the advice and consent of the Senate, not more than three of whom shall be members of the same political party. In making said appointments members of different political parties shall alternate as nearly as may be practicable. The first members appointed shall continue in office for terms of two, four, six, eight, ten, and twelve years, respectively, from the date of the passage of this Act, the term of each to be designated by the President, but their successors shall be appointed for terms of twelve years, except that any person chosen to fill a vacancy shall be appointed only for the unexpired term of the member whom he shall succeed. The President shall designate annually the chairman and vice-chairman of the commission. No member shall engage actively in any other business, function, or employment. Any member may be removed by the President for inefficiency, neglect of duty, or malfeasance in office. A vacancy shall not impair the right of the remaining members to exercise all the powers of the commission, but no vacancy shall extend beyond any session of Congress.

"SEC. 701. That each commissioner shall receive a salary of \$7500 per year, payable monthly. The commission shall appoint a secretary, who shall receive a salary of \$5000 per year, payable in like manner, and it shall have authority to employ and fix the compensations of such special experts, examiners, clerks, and other employees as the commission may from time to time find necessary for the proper performance of its duties.

"With the exception of the secretary, a clerk to each commissioner, and such special experts as the commission may from time to time find necessary for the conduct of its work, all employees of the commission shall be appointed from lists of eli-

gibles to be supplied by the Civil Service Commission and in accordance with the civil-service law.

"All of the expenses of the commission, including all necessary expenses for transportation incurred by the commissioners or by their employees under their orders in making any investigation or upon official business in any other places than at their respective headquarters, shall be allowed and paid on the presentation of itemized vouchers therefor approved by the commission.

"Unless otherwise provided by law, the commission may rent suitable offices for its use, and purchase such furniture, equipment, and supplies as may be necessary.

"The principal office of the commission shall be in the city of Washington, but it may meet and exercise all its powers at any other place. The commission may, by one or more of its members, or by such agents as it may designate, prosecute any inquiry necessary to its duties in any part of the United States or in any foreign country.

"SEC. 702. That it shall be the duty of said commission to investigate the administration and fiscal and industrial effects of the customs laws of this country now in force or which may be hereafter enacted, the relations between the rates of duty on raw materials and finished or partly finished products, the effects of ad valorem and specific duties and of compound specific and ad valorem duties, all questions relative to the arrangement of schedules and classification of articles in the several schedules of the customs law, and, in general, to investigate the operation of customs laws, including their relation to the Federal revenues, their effect upon the industries and labor of the country, and to submit reports of its investigations as hereafter provided.

"SEC. 703. That the commission shall put at the disposal of the President of the United States, the Committee on Ways and Means of the House of Representatives, and the Committee on Finance of the Senate, whenever requested, all information at its command, and shall make such investigations and reports as may be requested by the President or by either of said committees or by either branch of the Congress, and shall report to Congress on the first Monday of December of each year hereafter a statement of the methods adopted and all expenses incurred, and a summary of all reports made during the year.

"SEC. 704. That the commission shall have power to investigate the tariff relations between the United States and foreign countries, commercial treaties, preferential provisions, economic alliances, the effect of export bounties and preferential transportation rates, the volume of importations compared with domestic production and consumption, and conditions, causes, and effects relating to competition of foreign industries with those of the United States, including dumping and cost of production.

"SEC. 705. That upon the organization of the commission, the Cost of Production Division in the Bureau of Foreign and

Domestic Commerce in the Department of Commerce shall be transferred to said commission, and the clerks and employees of said division shall be transferred to and become clerks and employees of the commission, and all records, papers, and property of the said division and of the former tariff board shall be transferred to and become the records, papers, and property of the commission.

“SEC. 706. That for the purpose of carrying this title into effect the commission or its duly authorized agent or agents shall have access to and the right to copy any document, paper, or record, pertinent to the subject matter under investigation, in the possession of any person, firm, copartnership, corporation, or association engaged in the production, importation, or distribution of any article under investigation, and shall have power to summon witnesses, take testimony, administer oaths, and to require any person, firm, copartnership, corporation, or association to produce books or papers relating to any matter pertaining to such investigation. Any member of the commission may sign subpoenas, and members and agents of the commission, when authorized by the commission, may administer oaths and affirmations, examine witnesses, take testimony, and receive evidence.

“Such attendance of witnesses and the production of such documentary evidence may be required from any place in the United States at any designated place of hearing. And in case of disobedience to a subpoena the commission may invoke the aid of any district court of the United States in requiring the attendance and testimony of witnesses and the production of documentary evidence, and such court within the jurisdiction of which such inquiry is carried on may, in case of contumacy or refusal to obey a subpoena issued to any corporation or other person, issue an order requiring such corporation or other person to appear before the commission, or to produce documentary evidence if so ordered, or to give evidence touching the matter in question: and any failure to obey such order of the court may be punished by such court as a contempt thereof.

“Upon the application of the Attorney-General of the United States, at the request of the commission, any such court shall have jurisdiction to issue writs of mandamus commanding compliance with the provisions of this title or any order of the commission made in pursuance thereof.

“The commission may order testimony to be taken by deposition in any proceeding or investigation pending under this title at any stage of such proceeding or investigation. Such depositions may be taken before any person designated by the commission and having power to administer oaths. Such testimony shall be reduced to writing by the person taking the deposition, or under his direction, and shall then be subscribed by the deponent. Any person, firm, copartnership, corporation, or association may be compelled to appear and depose and to produce

documentary evidence in the same manner as witnesses may be compelled to appear and testify and produce documentary evidence before the commission, as hereinbefore provided.

"Witnesses summoned before the commission shall be paid the same fees and mileage that are paid witnesses in the courts of the United States, and witnesses whose depositions are taken and the persons taking same, except employees of the commission, shall severally be entitled to the same fees and mileage as are paid for like services in the courts of the United States: *Provided*, That no person shall be excused, on the ground that it may tend to incriminate him or subject him to a penalty or forfeiture, from attending and testifying, or producing books, papers, documents, and other evidence, in obedience to the subpoena of the commission; but no natural person shall be prosecuted or subjected to any penalty or forfeiture for or on account of any transaction, matter, or thing as to which, in obedience to a subpoena and under oath, he may so testify or produce evidence, except that no person shall be exempt from prosecution and punishment for perjury committed in so testifying.

"SEC. 707. That the said commission shall in appropriate matters act in conjunction and co-operation with the Treasury Department, the Department of Commerce, the Federal Trade Commission, or any other departments, or independent establishments of the Government, and such departments and independent establishments of the Government shall co-operate fully with the commission for the purposes of aiding and assisting in its work, and, when directed by the President, shall furnish to the commission, on its request, all records, papers, and information in their possession relating to any of the subjects of investigation by said commission, and shall detail, from time to time, such officials and employees to said commission as he may direct.

"SEC. 708. It shall be unlawful for any member of the United States Tariff Commission, or for any employee, agent, or clerk of said commission, or any other officer or employee of the United States, to divulge, or to make known in any manner whatever not provided for by law, to any person, the trade secrets or processes of any person, firm, copartnership, corporation, or association embraced in any examination or investigation conducted by said commission, or by order of said commission, or by order of any member thereof. Any offense against the provisions of this section shall be a misdemeanor and be punished by a fine not exceeding \$1000, or by imprisonment not exceeding one year, or both, in the discretion of the court, and such offender shall also be dismissed from office or discharged from employment. The commission shall have power to investigate the Paris Economy Pact and similar organizations and arrangements in Europe.

"SEC. 709. That there is hereby appropriated, for the purpose of defraying the expense of the establishment and maintenance of the commission, including the payment of salaries herein

authorized, out of any money in the Treasury of the United States not otherwise appropriated, the sum of \$300,000 for the fiscal year ending June thirtieth, nineteen hundred and seventeen, and for each fiscal year thereafter a like sum is authorized to be appropriated."

As has been heretofore stated, the power "to lay and collect taxes, duties, imposts and excises" is vested in Congress. (Chapter I, Section 1.) This power cannot be delegated to other branches of the Government. There is, therefore, under this statute no delegation of power to the Tariff Commission to raise or lower existing tariff schedules; but it is rather the function of the Commission to gather all useful information for submission to Congress, with which must rest the final determination as to the tariff policies to be followed by the Government, as will be observed from the following:

[Special to the New York Times.]

"Atlantic City, N. J., May 29, 1918.—Frank W. Tausig, Chairman of the United States Tariff Commission and a member of the Price Fixing Committee of the War Industries Board, expressed the conviction before the American Hardware Manufacturers' Association today that America will emerge from the war 'with a broader and possibly a very different attitude toward the regulation of business.'

"Chairman Tausig told the manufacturers that it was not the function of the Tariff Commission to frame America's future tariff policies. 'It is the duty of that body,' he said, 'systematically and efficiently to collate all possible information bearing upon the question for the intelligent guidance of Congress, but not to go beyond presenting a foundation for action.'

"The question of policy rests entirely with Congress, and it is almost inevitable that it will be shaded by the political complexion of that body. There is now a tendency in Congress to regard legislation from an American standpoint solely. We are to have an election this fall, however, and a Presidential election in 1920, both of which may have bearing upon the enactment of a tariff bill to meet conditions following the war.'"

CHAPTER XLV

PROSPECTIVE TARIFF LEGISLATION

The Framing of the Tariff

SEC. 1. As it is no part of the function of the Tariff Commission created under the Act of September 8, 1916, to formulate tariff schedules, or to determine future tariff policies of the Government, it becomes a matter of considerable interest to the American importer, or manufacturer, to know how such policies are to be determined, and it may therefore be stated that while it is the function of the Tariff Commission to systematically and efficiently collate all possible information for the intelligent guidance of Congress in the consideration of tariff legislation, it cannot formulate policies nor go beyond presenting a foundation for legislative action.

As has been stated, "the power to lay and collect taxes, duties, imposts and excises" is vested in Congress. (Chapter I, Section 1.)

By Section VII of Article I of the Constitution it is provided that:

"All bills for raising revenue shall originate in the House of Representatives, but the Senate may propose or concur with amendments, as on other bills."

It is also provided by Section V of Article I of the Constitution that:

"Each House may determine the rules of its proceedings. . . ."

Accordingly, both Houses of Congress have provided for committees, to which are referred for

preliminary consideration and report, matters involving proposed legislation.

Thus, to the "Committee on Ways and Means of the House of Representatives" are referred matters involving proposed tariff legislation, and it is the function of that committee to prepare and submit for the consideration of Congress bills raising revenue from imports. After passage of such bills by the House of Representatives the Senate may concur in such action or it may propose amendments thereto, for which purpose such bills are referred to the "Committee on Finance of the United States Senate" for appropriate consideration and report.

To aid in the consideration of proposed tariff measures it is usually the practice of the "Committee on Ways and Means" of the House of Representatives and of the "Finance Committee" of the United States Senate to hold public hearings at which American importers, manufacturers, producers and others interested may present their views suggesting new or criticising proposed legislation in so far as it may affect their particular interests or those of the Nation at large.

The Existing Tariff Conditions

SEC. 2. While the Tariff Act of October 3, 1913, as amended by recent legislation, and the various provisions of the Revised Statutes and other laws cited in the foregoing chapters of this volume have not been repealed, and therefore remain in full force and effect at this time (July 1, 1919), nevertheless, the free and unrestricted operation of those laws has been more or less suspended by the various war measures enacted by Congress during the years

1917 and 1918, and by proclamations of the President issued thereunder.

Among these measures may be mentioned:

1. The Act of April 6, 1917, declaring war against the German Empire. (T. D. 37118.)

2. The Act of December 7, 1917, declaring war against the Austro-Hungarian Empire. (T. D. 37453.)

3. The Act of June 15, 1917, prohibiting trading with the enemy. (T. D. 37423.)

4. The Act of October 6, 1917, prohibiting trading with the enemy. (T. D. 37427.)

5. The Executive Order of October 12, 1917, prohibiting trading with the enemy. (T. D. 37427.)

6. The Act of November 28, 1917, restricting imports except under special license. (T. D. 37425, 37523.)

7. The Act of August 27, 1917, restricting exports except under special license. (T. D. 37334.)

8. The Act of November 28, 1917, restricting exports except under special license. (T. D. 37426, 37524, 37470.)

9. The Food Control Act of August 10, 1917, and the Proclamation of the President thereunder, restricting the importation of spirituous and malt liquors. (T. D. 37457.)

10. The Act of November 21, 1918, prohibiting absolutely the importation of spirituous and malt liquors during the period of the war and during the period of demobilization. (T. D. 37824.)

The Revision of the Tariff

SEC. 3. It has been sometimes said that the tariff is a local issue, and no doubt that is true in so far

as it may affect the individual prosperity of this or that domestic manufacturer, importer or industry. In so far as it may affect the prosperity of conflicting individual interests, and in the larger field the welfare of the Nation as a whole, it, however, assumes much larger proportions and becomes a matter of public or political policy which it is the function of Congress to determine. In framing this policy it is inevitable that Congress as a whole will be guided by the political complexion of that body advocating this or that economic school or thought, and it therefore follows that the tariff must necessarily constitute a political issue of the greatest national importance.

Viewing the recent world war as a passing incident in the progressive life of the Nation leaving in its wake new conditions and raising many problems affecting the economic welfare of the Nation, it will be proper in proceeding with a revision of the tariff to consider:

First. To what extent have the economic or political conditions in this country changed since the enactment of the last tariff?

Second. Have the economic or political conditions of other countries changed during the same period, and if so, to what extent do they affect the material welfare of this country?

Third. Is a revision of the existing tariff necessary or expedient?

Fourth. Does the existing tariff yield sufficient revenue?

Fifth. If not, in what particulars can it be revised to yield a greater revenue?

Sixth. Does the existing tariff unduly depress any home industry?

Seventh. Does the existing tariff unduly stimulate any home industry?

Eighth. If so, what remedies are suggested?

Ninth. Are there ambiguities or imperfections in the existing tariff?

Tenth. If so, how may the same be remedied?

Eleventh. Can the existing tariff be simplified with a view to securing a more economical and effective administration thereof?

Twelfth. Are there any special features in the tariff systems of other countries that may be advantageously incorporated into the American tariff?

Thirteenth. Shall the revised tariff be a protective tariff, that is to say, shall the rates of duty fixed under the various schedules be such as to guard against ruinous competition from abroad in the domestic markets of this country, and shall it be so framed as to encourage the building up and maintenance of home industries necessary to the national life and prosperity of the country?

Fourteenth. Shall the tariff be a free-trade tariff, under which importations from abroad are admitted into the domestic commerce and trade of this country without the payment of duties thereon?

Fifteenth. Shall the tariff be a revenue tariff, pure and simple, framed for the purpose of providing a revenue from imports without regard to affording or maintaining protection to home industries, and without regard to any free-trade features?

Sixteenth. Is it advisable to provide for maximum and minimum tariff schedules with a view to entering into reciprocal commercial treaties with other countries under which export commerce may be stimulated?

Seventeenth. Is it advisable to provide for general or autonomous tariff schedules under which the highest rates of duty apply automatically to importations from countries not entitled to most favored nation treatment, nor having commercial treaties granting them lower rates of duty?

Eighteenth. Is it advisable to provide for conventional tariff schedules under which special exemptions and reductions below the rates specified in the general tariff are granted importations from foreign countries under commercial treaties or conventions duly entered into between those countries and the United States?

Nineteenth. Is it advisable to provide for preferential duties under which importations from the Philippines or other outlying territory owing allegiance to the United States may be admitted at preferential rates lower than those prescribed for importations from foreign countries?

Twentieth. Is it advisable to participate with other countries in the formation of a Customs Union making provision for preferential or low tariff rates to members of the Union; intermediate rates applicable to importations from countries not members of the Union, but with which commercial treaties have been entered into granting in-

intermediate rates; and for general schedules imposing the highest rates of duty on imports from countries not members of the Union, or with which no special treaties granting intermediate rates have been consummated?

Twenty-first. Shall existing treaties with foreign nations containing "most favored nation clauses," under which most favored treatment in tariff matters is granted equally to all such countries, be abrogated?

Functions of the Tariff

SEC. 4. Undoubtedly it is the general belief that it is the primary function of the tariff to raise revenue to defray the ordinary running expenses of the Government. Indeed, this has been the primary function of the United States tariffs for many years since the formation of the Government. The report of the Secretary of the Treasury for the fiscal year ending June 30, 1918, p. 480 (see Table annexed), shows that from 1791 to 1863 by far the greater part of the revenue was derived from the collection of duties on imports, and that it was not until the period covered by the Civil War, 1861-1865, that internal revenue taxation on wines, liquors, tobacco and cigars was resorted to to any great extent. Thus from 1863 to 1914 the collection of duties on imports and the collections from internal revenue, other than incomes, constituted the principal sources of revenue.

Owing to the decrease in importations incident to the recent war, the collection of duties on imports has materially fallen off. (See Table annexed.) A material decrease in the collection of in-

ternal revenue taxes on wines and spirituous liquors has also taken place during recent years, no doubt due to the enactment of laws in the various States prohibiting the manufacture and sale of spirituous liquors which will undoubtedly be further augmented by recent National legislation of the same tenor. With these ordinary sources of revenue vastly diminished, and with the running expenses of the Government greatly increased through the activities of the recent World War, Congress has found it necessary to enact new legislation for the purpose of collecting taxes on incomes and from other internal sources, in order that additional revenue may be raised. Thus by the Revenue Act of February 24, 1919, Congress has provided for a tax of approximately \$6,000,000,000 for the calendar year 1918.

Considering that the collection of duties on imports for the year 1914, at the beginning of the war, amounted to only \$292,320,014, which collection has further fallen to \$182,758,088 for the year 1918, and considering that it has been estimated to require an annual revenue of approximately \$4,000,000,000 for some years to come, after the close of the war, to defray the running expenses of the Government, it becomes evident that the tariff on imports can no longer assume very large proportions as a revenue producer, but that its functions as a promoter and protector of home industry assume far greater importance, as it is only by promoting productive industry at home and by extending commerce abroad that the taxable incomes so necessary to raising this revenue can be created.

TABLE I.—RECEIPTS AND DISBURSEMENTS OF THE UNITED STATES.

RECAPITULATION OF RECEIPTS BY FISCAL YEARS.

Year.	Ordinary Receipts.		Total ordinary receipts.
	Customs.	Internal revenue.	
1791.....	\$4,399,473.09	\$4,409,951.19
1792.....	3,443,070.85	\$208,942.81	3,669,960.31
1793.....	4,255,306.56	337,705.70	4,652,923.14
1794.....	4,801,065.28	274,089.62	5,431,904.87
1795.....	5,588,461.26	337,755.36	6,119,331.59
1796.....	6,567,987.94	475,289.60	8,420,329.65
1797.....	7,549,649.65	575,491.45	8,688,780.99
1798.....	7,106,061.93	644,357.95	7,979,170.80
1799.....	6,610,449.31	779,136.44	7,546,813.31
1800.....	9,080,932.73	809,396.55	10,848,749.10
1801.....	10,750,778.93	1,048,033.43	12,945,455.95
1802.....	12,438,235.74	621,898.89	14,995,793.95
1803.....	10,479,417.61	215,179.69	11,064,097.63
1804.....	11,098,565.33	50,941.29	11,826,307.38
1805.....	12,936,487.04	21,747.15	13,560,693.20
1806.....	14,667,698.17	20,101.45	15,559,931.07
1807.....	15,845,521.61	13,051.40	16,398,019.26
1808.....	16,363,550.58	8,190.23	17,060,661.93
1809.....	7,257,506.62	4,034.29	7,773,473.12
1810.....	8,583,309.31	7,430.63	9,384,214.28
1811.....	13,313,222.73	2,295.95	14,422,634.09
1812.....	8,958,777.53	4,903.06	9,801,132.76
1813.....	13,224,623.25	4,755.04	14,340,709.95
1814.....	5,998,772.08	1,662,984.82	11,181,710.95
1815.....	7,282,942.22	4,678,059.07	15,708,458.56
1816.....	36,306,874.88	5,124,708.31	47,745,650.82
1817.....	26,283,348.49	2,678,100.77	33,366,868.88
1818.....	17,176,385.00	955,270.20	21,585,583.66
1819.....	20,283,608.76	229,593.63	24,603,374.37
1820.....	15,005,612.15	106,260.53	17,840,669.55
1821.....	13,004,447.15	69,027.63	14,573,379.72
1822.....	17,589,761.94	67,665.71	20,232,427.94
1823.....	19,088,433.44	34,242.17	20,540,666.26
1824.....	17,878,325.71	34,663.37	19,381,212.79
1825.....	20,098,713.45	25,771.35	21,840,858.02
1826.....	23,341,331.77	21,589.93	25,260,434.21
1827.....	19,712,283.29	19,885.68	22,966,363.96
1828.....	23,205,523.64	17,451.54	24,763,629.23
1829.....	22,681,965.91	14,502.74	24,827,627.38
1830.....	21,922,391.39	12,160.62	24,844,116.51
1831.....	24,224,441.77	6,933.51	28,526,820.82
1832.....	28,465,237.24	11,630.65	31,867,450.66
1833.....	29,032,508.91	2,759.00	33,948,426.25
1834.....	16,214,957.15	4,196.09	21,791,935.55
1835.....	19,391,310.59	10,459.48	35,430,087.10
1836.....	23,409,940.53	370.00	50,826,796.08
1837.....	11,169,290.39	5,493.84	24,954,153.04
1838.....	16,158,800.36	2,467.27	26,302,561.74
1839.....	23,137,924.81	2,553.32	31,482,749.61
1840.....	13,499,502.17	1,682.25	19,480,115.33
1841.....	14,487,216.74	3,261.36	16,860,160.27
1842.....	18,187,908.76	495.00	19,976,197.25

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TABLE I.—RECEIPTS AND DISBURSEMENTS OF THE
UNITED STATES.—Continued.

RECAPITULATION OF RECEIPTS BY FISCAL YEARS.

Year.	Ordinary Receipts.		
	Customs.	Internal revenue.	Total ordinary receipts.
1843.....	7,046,843.91	103.25	8,231,001.26
1844.....	26,183,570.94	1,777.34	29,320,707.78
1845.....	27,528,112.70	3,517.12	29,970,105.80
1846.....	26,712,667.87	2,897.26	29,699,967.74
1847.....	23,747,864.66	375.00	26,467,403.16
1848.....	31,757,070.96	375.00	35,698,699.21
1849.....	28,346,738.82	30,721,077.50
1850.....	39,668,686.42	43,592,888.88
1851.....	49,017,567.92	52,555,039.33
1852.....	47,339,326.62	49,846,815.60
1853.....	58,931,865.52	61,587,031.68
1854.....	64,224,190.27	73,800,341.40
1855.....	53,025,794.21	65,350,574.68
1856.....	64,022,863.50	74,056,699.24
1857.....	63,875,905.05	68,965,312.57
1858.....	41,789,620.96	46,655,365.96
1859.....	49,565,824.38	52,777,107.92
1860.....	53,187,511.87	56,054,599.83
1861.....	39,582,125.64	41,476,299.49
1862.....	49,056,397.62	51,919,261.09
1863.....	69,059,642.40	37,640,787.95	112,094,945.51
1864.....	102,316,152.99	109,741,134.10	262,711,865.33
1865.....	84,928,260.60	209,464,215.25	327,283,518.68
1866.....	179,046,651.58	309,226,813.42	557,817,230.34
1867.....	176,417,810.88	266,027,537.43	477,001,523.47
1868.....	164,464,599.56	191,087,589.41	398,369,440.36
1869.....	180,048,426.63	158,356,460.86	369,564,545.47
1870.....	194,538,374.44	184,899,756.49	411,253,971.24
1871.....	206,270,408.05	143,098,153.63	383,323,944.89
1872.....	216,370,286.77	130,642,177.72	374,106,867.56
1873.....	188,089,522.70	113,729,314.14	333,738,204.67
1874.....	163,103,833.69	102,409,784.90	304,978,756.06
1875.....	157,167,722.35	110,007,493.58	288,000,051.10
1876.....	148,071,984.61	116,700,732.03	293,790,130.50
1877.....	130,956,493.07	118,630,407.83	281,250,222.78
1878.....	130,170,680.20	110,581,624.74	257,763,878.70
1879.....	137,250,047.70	113,561,610.58	272,330,241.21
1880.....	186,522,064.60	124,009,373.92	333,526,500.98
1881.....	198,159,676.02	135,264,385.51	360,782,292.57
1882.....	220,410,730.25	146,497,595.45	403,525,250.28
1883.....	214,706,496.93	144,720,368.98	398,287,581.95
1884.....	195,067,489.76	121,586,072.51	348,519,869.92
1885.....	181,471,939.34	112,498,725.54	323,690,706.38
1886.....	192,905,023.44	116,805,936.48	336,439,727.06
1887.....	217,286,893.13	118,823,391.22	371,403,277.66
1888.....	219,091,173.63	124,296,871.98	379,266,074.76
1889.....	223,832,741.69	130,881,513.92	387,050,058.84
1890.....	229,668,584.57	142,606,705.81	403,080,982.63
1891.....	219,522,205.23	145,686,249.44	392,612,447.31
1892.....	177,452,964.15	153,971,072.57	354,937,784.24
1893.....	203,355,016.73	161,027,623.93	385,819,628.78
1894.....	131,818,530.62	147,111,232.81	297,722,019.25

TABLE I.—RECEIPTS AND DISBURSEMENTS OF THE UNITED STATES.—Continued.

RECAPITULATION OF RECEIPTS BY FISCAL YEARS.

Year.	Ordinary Receipts.		
	Customs.	Internal revenue.	Total ordinary receipts.
1895.....	152,158,617.45	143,421,672.02	313,390,075.11
1896.....	160,021,751.67	146,762,864.74	326,976,200.38
1897.....	176,554,126.65	146,688,574.29	347,721,705.16
1898.....	149,575,062.35	170,900,641.49	405,321,335.20
1899.....	206,128,481.75	273,437,161.51	515,960,620.18
1900.....	233,164,871.16	295,327,926.76	567,240,851.89
1901.....	238,585,455.99	307,180,663.77	587,685,337.53
1902.....	254,444,708.19	271,880,122.10	562,478,233.21
1903.....	284,479,581.81	230,810,124.17	560,396,674.40
1904.....	261,274,564.81	232,904,119.45	539,716,913.86
1905.....	261,798,856.91	234,095,740.85	544,606,758.62
1906.....	300,251,877.77	249,150,212.91	594,717,942.32
1907.....	332,233,362.70	269,666,772.85	663,125,659.92
1908.....	286,113,130.29	251,711,126.70	601,060,723.27
1909.....	300,711,933.95	246,212,643.59	603,589,489.84
1910.....	333,683,445.03	¹ 289,933,519.45	675,511,715.02
1911.....	314,497,071.24	² 322,529,200.79	701,372,374.99
1912.....	311,321,672.22	³ 321,612,199.66	691,778,465.37
1913.....	318,891,395.86	⁴ 344,416,965.65	724,111,229.84
1914.....	292,320,014.51	⁵ 380,041,007.30	734,673,166.71
1915.....	209,786,672.21	⁶ 415,669,646.00	697,910,827.58
1916.....	213,185,845.63	⁷ 512,702,028.78	779,664,552.49
1917.....	225,962,393.38	⁸ 809,366,207.73	1,118,174,126.43
1918.....	182,758,988.71	⁹ 3,696,043,484.81	4,174,010,585.74

¹Includes \$20,951,780.97 corporation tax.²Includes \$33,516,976.59 corporation tax.³Includes \$28,583,303.73 corporation tax.⁴Includes \$35,006,299.84 corporation tax.⁵Includes \$10,671,077.22 corporation excise tax, \$32,456,662.67 corporation income tax and \$28,253,534.85 individual income tax.⁶Includes \$52,069,126.29 emergency revenue, \$39,155,596.77 corporation income tax and \$41,046,162.09 individual income tax.⁷Includes \$84,278,302.13 emergency revenue, \$56,993,657.98 corporation income tax and \$67,943,594.63 individual income tax.⁸Includes \$95,297,553.88 emergency revenue, \$179,572,887.86 corporation income tax and \$180,108,340.10 individual income tax.⁹Includes \$2,838,999,894.28 income and excess profits tax and \$857,043,590.53 miscellaneous internal revenue.

APPENDIX

Ex.	I. Customs Districts.....	T. D. 37452
	II. Ports from Which Merchandise May Be Forwarded in Bond.....	T. D. 37452
	III. Ports to Which Merchandise May Be Forwarded in Bond.....	T. D. 37452
	IV. Coin Circular.....	T. D. 38077
	V. Consular Regulations Amended.	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle; font-size: 2em;">{</div> <div style="display: inline-block; vertical-align: middle;"> T. D. 34542 T. D. 38026 </div> </div>
	VI. Consular Officers.....	
	VII. Purchase Form of Invoice Consular Form....	138
	VIII. Consigned Form of Invoice Consular Form..	139
	IX. Board of General Appraisers' Hearings.....	T. D. 37857
	X. Opium Regulations.	T. D. 34221
	XI. Trade-Mark Regulations.....	T. D. 38035
	XII. Copyright Regulations.....	T. D. 31754
	XIII. Classification—Change of Practice.....	T. D. 28627
	XIV. Tables of Weights and Measures.	
	XV. Tables of Comparative Values of Foreign Currency.	

EXHIBIT I.

(T. D. 37452.)

List of customs districts.

TREASURY DEPARTMENT, December 24, 1917.

To collectors and other officers of the customs:

The appended list of customs districts, headquarters ports, ports of entry, ports at which merchandise may be entered for immediate transportation without appraisement, ports of delivery under the immediate transportation act, ports at which bonded warehouses are established, and ports where the custom house premises are used for the storage of imported merchandise in bond, corrected to December 1, 1917, is published for the information and guidance of all concerned.

L. S. ROWE, *Assistant Secretary.*

LIST OF CUSTOMS DISTRICTS, HEADQUARTERS, AND PORTS OF ENTRY.

[The port first named in the following list is the headquarters for the district.]

No.	District.	Port of entry.	No.	District.	Port of entry.
31	Alaska	Juneau. Cordova. Eagle. Fairbanks. Fortymile. Ketchikan. Nome. Skagway. St. Michael. Sulzer. Unalaska. Wrangell.	47	Colorado	Denver.
			6	Connecticut ...	Bridgeport. Greenwich. Hartford. Middletown. New Haven. New London. Norwalk. South Manches- ter Stamford.
26	Arizona	Nogales. Douglas. Naco. Yuma.	34	Dakota	Pembina. Ambrose. Antler. Crosby. Hannah. Hansboro. Nache. Noyes (St. Vin- cent. Portal. Sarles. Sherwood. Souris. St. John. Walhalla.
9	Buffalo	Buffalo. Dunkirk. Lewiston. Niagara Falls. North Tonawan- da (including Tonawanda).			
39	Chicago	Chicago. Michigan City. Peoria.			

List of Customs Districts, Headquarters, and Ports of Entry.—Continued.

No.	District.	Port of entry.	No.	District.	Port of entry.
36	Duluth and Superior	Duluth and Superior (including West Superior. Ashland. International Falls. Isle Royal. Ranier. Two Harbors. Warroad.	1	Maine and New Hampshire .	Portland, Me. Bangor. Bath. Belfast. Boothbay. Bridgewater. Calais. Castine. Eastport. Ellsworth. Fort Fairfield. Fort Kent. Houlton. Limestone. Lowelltown (or Holeb). Machias. Madawaska. Mars Hill. Monticello. Portsmouth (including Kittery, Me.). Rockland. South West Harbor. Vanceboro. Van Buren. Vinal Haven.
24	El Paso.....	El Paso. Boquillas. Presidio. Columbus, N. Mex.			Baltimore. Alexandria, Va. Annapolis. Crisfield. Washington, D. C.
18	Florida	Tampa (including Port Tampa). Apalachicola. Bocagrande. Carrabelle. Cedar Keys. Fernandina (including St. Marys, Ga.) Jacksonville. Key West. Miami. Port Inglis. St. Augustine. St. Andrews.	13	Maryland	Boston. Barnstable. Fall River. Gloucester. Holyoke. New Bedford. Plymouth. Provincetown. Salem (including Beverly, Marblehead and Lynn). Springfield. Vineyard Haven. Worcester.
22	Galveston	Galveston (including Port Bolivar and Texas City). Dallas. Houston. Port Lavaca.	4	Massachusetts.	Detroit. Alpena. Bay City. Charlevoix.
17	Georgia	Savannah. Atlanta. Brunswick. Darien.			
32	Hawaii	Honolulu. Hilo. Kahului. Koloa. Mahukona.			
40	Indiana	Indianapolis. Evansville.			
44	Iowa	Des Moines. Dubuque. Sioux City.	38	Michigan	
42	Kentucky	Louisville. Paducah.			

List of Customs Districts, Headquarters, and Ports of Entry.—Continued.

No.	District.	Port of Entry.	No.	District.	Port of Entry.
		Cheboygan. Detour. Escanaba. Grand Haven. Grand Rapids. Houghton. Mackinaw. Manistee. Manistique. Marine City. Marquette. Muskegon. Port Huron. Saginaw. Sault Ste. Marie. St. Clair. St. Joseph. St. Paul and Minneapolis.	46	Omaha	Omaha. Lincoln.
35	Minnesota		29	Oregon	Portland, Ore. Astoria. Empire (Marsh- field). Newport.
19	Mobile	Mobile. Gulfport. Pascagoula. Birmingham.	11	Philadelphia ..	Philadelphia (including Camden and Gloucester City, N. J.). Chester. Lewis. Thompsons Point. Tuckerton. Wilmington.
33	Montana and Idaho	Great Falls. Eastport. Gateway. Port Hill. Sweetgrass.	12	Pittsburgh	Pittsburgh. Wheeling.
20	New Orleans..	New Orleans. Morgan City.	49	Porto Rico....	San Juan. Aguadilla. Arecibo. Arroyo. Fajardo. Guanica. Humacao. Mayaguez. Ponce.
10	New York....	New York. Albany. Greenport. Newark, N. J. Patchogue. Perth Amboy, N. J.	5	Rhode Island..	Providence. Newport.
15	North Carolina	Wilmington. Beaufort. Elizabeth City. Manteo. Newbern. Winston-Salem.	8	Rochester	Rochester. Fair Haven. Oswego. Sodus Point. Syracuse. Utica.
41	Ohio	Cleveland. Ashtabula. Cincinnati. Columbus. Conneaut. Dayton. Erie, Pa. Fairport. Lorain. Put-In-Bay. Sandusky. Toledo.	21	Sabine	Port Arthur. Sabine.
			23	San Antonio...	San Antonio. Laredo. Brownsville. Corpus Christi. Rio Grande City. Rome. Santa Maria. Del Rio. Eagle Pass.
			28	San Francisco.	San Francisco (including Oakland). Euroka. Port San Luis.

List of Customs Districts, Headquarters, and Ports of Entry.—Continued.

No.	District.	Port of Entry.	No.	District.	Port of Entry.
27	Southern California	Los Angeles. Calexico. Campo. San Diego. Tia Juano.	14	Virginia	Richford. Swanton. Newport. Norfolk and Newport News.
16	South Carolina	Charleston. Beaufort. Georgetown.			Cape Charles City. Chincoteague.
7	St. Lawrence..	Ogdensburg. Alexandria Bay. Cape Vincent. Champlain. Chateaugay. Chauront. Clayton. Fort Covington. Malone. Mooers Morristown. Nyando. Plattsburg. Rouses Point. Waddington.	30	Washington ...	Petersburg. Reedville. Richmond. Seattle. Aberdeen. Anacortes. Bellingham. Blaine. Chopaka. Danville. Everett. Ferry. Friday Harbor. Laurier. Molson. Northport. Port Angeles. Port Townsend. Roche Harbor. South Bend. Spokane. Sumas. Tacoma.
45	St. Louis.....	St. Louis (in- cluding East St. Louis). Kansas City, Mo. St. Joseph.			Milwaukee. Green Bay. Kenosha. Kewaunee. Manitowoc. Marinette (in- cluding Me- nominee). Racine. Sheboygan. Sturgeon Bay.
43	Tennessee	Memphis. Chattanooga. Knoxville. Nashville.	37	Wisconsin	
46	Utah and Ne- vada	Salt Lake City. Utah.			
2	Vermont	St. Albans. Beecher Falls. Burlington. Alburg. Derby Line. Highgate. Island Pond. North Troy.			

EXHIBIT II.

Ports at which merchandise may be entered for transportation to other ports without appraisement under the act of June 10, 1880.

Alburg, Vt.	Island Pond, Vt.	Philadelphia, Pa.
Ashtabula, Ohio.	Jacksonville, Fla.	Port Huron, Mich.
Astoria, Oreg.	Key West, Fla.	Port Arthur, Tex.
Baltimore, Md.	Laredo, Tex.	Portland, Me.
Bangor, Me.	Laurier, Wash.	Portland, Oreg.
Bath, Me.	Los Angeles, Cal.	Port Townsend,
Bay City, Mich.	Lowellton (or	Wash.
Beecher Falls, Vt.	Holeb), Me.	Providence, R. I.
Blaine, Wash.	Malone, N. Y.	Ranier, Minn.
Boston, Mass.	Marquette, Mich.	Richford, Vt.
Brownsville, Tex.	Miami, Fla.	Rochester, N. Y.
Brunswick, Ga.	Milwaukee, Wis.	Rouses Point, N. Y.
Buffalo, N. Y.	Mobile, Ala.	St. Albans, Vt.
Burlington, Vt.	Neché, N. Dak.	St. John, N. Dak.
Calais, Me.	New London, Conn.	St. Vincent, Minn.
Charleston, S. C.	New Orleans, La.	San Diego, Cal.
Chicago, Ill.	Newport, Vt.	San Francisco, Cal.
Chopaka, Wash.	Newport News, Va.	Sault Ste. Marie,
Cleveland, Ohio.	New York, N. Y.	Mich.
Detroit, Mich.	Niagara Falls, N. Y.	Savannah, Ga.
Duluth, Minn.	Nogales, Ariz.	Seattle, Wash.
Eagle Pass, Tex.	Norfolk, Va.	Sumas, Wash.
Eastport, Idaho.	Northgate, N. Dak.	Tacoma, Wash.
Eastport, Me.	Northport, Wash.	Tampa, Fla.
El Paso, Tex.	Noyes, Minn.	Texas City, Tex.
Everett, Wash.	Nyando, N. Y.	Toledo, Ohio.
Fernandina, Fla.	Ogdensburg, N. Y.	Van Buren, Me.
Fort Covington, N. Y.	Pembina, N. Dak.	Vanceboro, Me.
Galveston, Tex.	Pensacola, Fla.	Walhalla, N. Dak.
Honolulu, Hawaii.	Portal, N. Dak.	Wilmington, N. C.

EXHIBIT III.

Ports to which merchandise may be transported without appraisement under the act of June 10, 1880.

Albany, N. Y.	Greenbay, Wis.	Portland, Oreg.
Astoria, Oreg.	Greenwich, Conn.	Portsmouth, N. H.
Atlanta, Ga.	Hartford, Conn.	Port Townsend,
Baltimore, Md.	Honolulu, Hawaii.	Wash.
Bangor, Me.	Houston, Tex.	Providence, R. I.
Bath, Me.	Indianapolis, Ind.	Richmond, Va.
Bay City, Mich.	Jacksonville, Fla.	Rochester, N. Y.
Bellingham, Wash.	Kansas City, Mo.	St. Augustine, Fla.
Birmingham, Ala.	Key West, Fla.	St. Joseph, Mo.
Boston, Mass.	Knoxville, Tenn.	St. Louis, Mo.
Bridgeport, Conn.	Laredo, Tex.	St. Paul, Minn.
Brunswick, Ga.	Lincoln, Nebr.	Sabine, Tex.
Buffalo, N. Y.	Los Angeles, Cal.	Saginaw, Mich.
Burlington, Vt.	Louisville, Ky.	Salt Lake City, Utah.
Calais, Me.	Marquette, Mich.	San Antonio, Tex.
Charleston, S. C.	Memphis, Tenn.	San Diego, Cal.
Chattanooga, Tenn.	Middletown, Conn. ³	Sandusky, Ohio.
Chicago, Ill.	Milwaukee, Wis.	San Francisco, Cal.
Cincinnati, Ohio.	Minneapolis, Minn.	(including Oak-
Cleveland, Ohio.	Mobile, Ala.	land).
Columbus, Ohio.	Nashville, Tenn.	Sault Ste. Marie,
Council Bluffs, Iowa. ¹	Newark, N. J.	Mich.
Dallas, Tex.	New Bedford, Mass.	Savannah, Ga.
Dayton, Ohio.	New Haven, Conn.	Seattle, Wash.
Denver, Colo.	New Orleans, La.	Sioux City, Iowa.
Des Moines, Iowa.	Newport, R. I.	South Manchester,
Detroit, Mich.	Newport News, Va.	Conn. ²
Dubuque, Iowa.	New York, N. Y.	Spokane, Wash.
Duluth, Minn.	Niagara Falls, N. Y.	Springfield, Mass.
Dunkirk, N. Y.	Nogales, Ariz.	Stamford, Conn. ²
Durham, N. C. ²	Norfolk, Va.	Superior, Wis.
Eagle Pass, Tex.	Norwalk, Conn.	Syracuse, N. Y.
Eastport, Me.	Ogdensburg, N. Y.	Tacoma, Wash.
El Paso, Tex.	Omaha, Nebr.	Tampa, Fla.
Erie, Pa.	Oswego, N. Y.	Toledo, Ohio.
Evansville, Ind.	Peoria, Ill.	Utica, N. Y.
Everett, Wash.	Perth Amboy, N. J.	Van Buren, Me.
Fall River, Mass.	Petersburg, Va.	Vanceboro, Me.
Fernandina, Fla.	Philadelphia, Pa.	Washington, D. C.
Galveston, Tex.	Pittsburgh, Pa.	Wilmington, Del.
Gloucester, Mass.	Port Arthur, Tex.	Wilmington, N. C.
Grand Haven, Mich.	Port Huron, Mich.	Winston-Salem, N. C.
Grand Rapids, Mich.	Portland, Me.	Worcester, Mass.

¹Merchandise should be consigned on I. T. entry and manifests delivered to collector of customs at Omaha, Nebr., who will permit delivery under Article IX of reorganization.

²Merchandise should be consigned on I. T. entry and manifests delivered to collector of customs at headquarters port, who will permit delivery under Article IX of reorganization.

³Merchandise should be consigned on I. T. entry and manifests delivered to deputy collector of customs at Hartford, who will permit delivery under Article IX of reorganization.

EXHIBIT III.—Continued.

Lists of ports at which bonded warehouses are established.

Albany, N. Y.	Grand Rapids, Mich.	Portal, N. Dak.
Baltimore, Md.	Green Bay, Wis.	Port Huron, Mich.
Bangor, Me.	Hartford, Conn.	Portland, Me.
Bath, Me.	Honolulu, Hawaii.	Portland, Oreg.
Belfast, Me.	Houston, Tex.	Portsmouth, N. H.
Birmingham, Ala.	Indianapolis, Ind.	Port Townsend, Wash.
Boston, Mass.	Kansas City, Mo.	Providence, R. I.
Bridgeport, Conn.	Key West, Fla.	Richmond, Va.
Brownsville, Tex.	Laredo, Tex.	Rochester, N. Y.
Buffalo, N. Y.	Los Angeles, Cal.	St. Joseph, Mo.
Burlington, Vt.	Louisville, Ky.	St. Louis, Mo.
Calexico, Cal.	Manitowoc, Wis.	St. Michael, Alaska.
Castine, Me.	Memphis, Tenn.	St. Paul, Minn.
Chattanooga, Tenn.	Milwaukee, Wis.	Salt Lake City, Utah.
Chicago, Ill.	Minneapolis, Minn.	San Antonio, Tex.
Cincinnati, Ohio.	Naco, Ariz.	San Diego, Cal.
Cleveland, Ohio.	Newark, N. J.	San Francisco, Cal.
Columbus, Ohio.	New Haven, Conn.	San Juan, P. R.
Dallas, Tex.	New London, Conn.	Savannah, Ga.
Dayton, Ohio.	New Orleans, La.	Seattle, Wash.
Denver, Colo.	Newport News, Va.	Spokane, Wash.
Des Moines, Iowa.	New York, N. Y.	Springfield, Mass.
Detroit, Mich.	Niagara Falls, N. Y.	Superior, Wis.
Douglas, Ariz.	Nogales, Ariz.	Syracuse, N. Y.
Dubuque, Iowa.	Omaha, Nebr.	Tacoma, Wash.
Duluth, Minn.	Oswego, N. Y.	Tampa, Fla.
Eagle Pass, Tex.	Pensacola, Fla.	Toledo, Ohio.
Eastport, Me.	Perth Amboy, N. J.	Utica, N. Y.
El Paso, Tex.	Petersburg, Va.	Washington, D. C.
Evansville, Ind.	Philadelphia, Pa.	Wilmington, Del.
Fernandina, Fla.	Pittsburgh, Pa.	Wilmington, N. C.
Galveston, Tex.	Plattsburg, N. Y.	Winston-Salem, N. C.

EXHIBIT III.—Continued.

List of ports where no bonded warehouse of Class 3 is established, but where the custom-house premises are used for storage of bonded merchandise.

Aguadilla, P. R.	Erie, Pa.	Newport News, Va.
Albany, N. Y.	Fajardo, P. R.	Norfolk, Va.
Arecibo, P. R.	Fernandina, Fla.	Ogdensburg, N. Y.
Arroyo, P. R.	Green Bay, Wis.	Oswego, N. Y.
Atlanta, Ga.	Guanica, P. R.	Paducah, Ky.
Bangor, Me.	Honolulu, Hawaii.	Peoria, Ill.
Belfast, Me.	Houston, Tex.	Petersburg, Va.
Birmingham, Ala.	Humacao, P. R.	Plattsburg, N. Y.
Bridgeport, Conn.	Indianapolis, Ind.	Ponce, P. R.
Brunswick, Ga.	Jacksonville, Fla.	Rochester, N. Y.
Calais, Me.	Knoxville, Tenn.	Rockland, Me.
Castine, Me.	Lincoln, Nebr.	Sandusky, Ohio.
Charleston, S. C.	Marquette, Mich.	San Juan, P. R.
Cincinnati, Ohio.	Mayaguez, P. R.	St. Augustine, Fla.
Cleveland, Ohio.	Memphis, Tenn.	Syracuse, N. Y.
Columbus, Ohio.	Milwaukee, Wis.	Utica, N. Y.
Dayton, Ohio.	Minneapolis, Minn.	Van Buren, Me.
Denver, Colo.	Mobile, Ala.	Washington, D. C.
Des Moines, Iowa.	Nashville, Tenn.	(Georgetown).
Eagle Pass, Tex.	Newport, R. I.	Worcester, Mass.

EXHIBIT IV.

(T. D. 38077.)

Values of foreign coins.

[Circular No. 1.]

TREASURY DEPARTMENT, *July 1, 1919.*

In pursuance of the provisions of section 25 of the act of August 27, 1894, I hereby proclaim the following estimate by the Director of the Mint of the values of pure metal contents of foreign coins to be the values of such coins in terms of the money of account of the United States, to be followed in estimating the value of all foreign merchandise exported to the United States during the quarter beginning July 1, 1919, expressed in any such metallic currencies.

Entries of merchandise liquidated upon the values proclaimed herein will be subject to reliquidation upon the order of the Secretary of the Treasury whenever satisfactory evidence shall be produced to him showing that the values in United States currency of the foreign money specified in the invoices were at the date of certification at least 10 per cent. more or less than the values herein proclaimed.

CARTER GLASS, *Secretary of the Treasury.*

ESTIMATE BY THE DIRECTOR OF THE MINT OF THE VALUES OF FOREIGN COINS.

Country.	Legal standard.	Monetary unit.	Value in U. S. money.	Remarks.
Argentine Republic....	Gold	Peso	\$0.9648	Currency: Depreciated paper, convertible at 44 per cent. of face value; exchange rate about \$0.43.
Austria-Hungary	do.	Krone2026	Member Latin Union; gold is actual standard.
Belgium	Gold and silver	Franc1930	Exchange value \$0.155.
Bolivia	Gold	Boliviano3893	12½ bolivianos equal 1 pound sterling; exchange rate about \$0.3785.
Brazil	do.	Milreis5462	Currency: Government paper; exchange rate about \$0.275 to the milreis.
British Colonies in Australasia and Africa..	do.	Pound sterling.....	4.8665	
Canada	do.	Dollar	1.0000	
Central American States:				
Costa Rica.....	do.	Colon4653	Exchange rate \$0.25 = 1 colon.
British Honduras..	do.	Dollar	1.0000	Exchange rate \$0.995.
Nicaragua	do.	Cordoba	1.0000	Guatemala: Currency, inconvertible paper; exchange rate about \$0.40.
Guatemala	} Silver	Peso8019	Honduras: Currency, bank notes; exchange rate about \$0.55.
Honduras				Salvador: Currency, bank notes convertible into silver on demand; exchange rate about \$0.48.
Salvador				

Currency: Inconvertible paper; exchange rate about \$0.195.

Chile	Gold	do.	3650
		{ Amoy	\$1.31399
		Canton	1.31004
		Chefoo	1.25676
		Chin Kiang	1.28359
		Fuchau	1.21546
		Haikwan	1.23699
		(customs)	1.22942
		Hankow	1.27332
		Klaohow	1.30027
		Nankin	1.23225
		Nichwang	1.26334
		Ningpo	1.28101
		Peking	1.20024
		Shanghai	1.21379
		Swatow	1.32231
		Takau	1.27332
		Tientsin8610
		Yuan8642
		Hongkong8642
		British8706
		Mexican9733
		Dollar	
Colombia	Gold	Dollar	
Cuba	do.	Peso	1.0000
Denmark	do.	Krone2680
Ecuador	do.	Sucre4867
Egypt	do.	Pound (100 piasters)	4.9431
Finland	do.	Markka1930

The tael is a unit of weight, not a coin. The customs unit is the Haikwan tael. The values of other taels are based on their relation to the value of the Haikwan tael. The Yuan silver dollar of 100 cents is the monetary unit of the Chinese Republic; it is equivalent to 0.644 + of the Haikwan tael.

Currency: Government paper and gold; exchange rate about \$0.91 to 1 gold peso.

Exchange rate \$0.24 = 1 krone.

Exchange rate \$0.42.

The actual standard is the British pound sterling, which is legal tender for 97½ piasters.

Exchange rate \$0.1025 = 1 markka.

The exchange rates shown under this heading are recent New York quotations, and are given merely as an indication of the values of currencies which are fluctuating in their relation to legal standards.

Estimate by the Director of the Mint of the Values of Foreign Coins—Continued.

Country.	Legal standard.	Monetary unit.	Value in U. S. money.	Remarks. ¹
France	Gold and silver	Franc1930	Member Latin Union; gold is actual standard; exchange value \$0.155.
German Empire.....	Gold	Mark2382	Exchange value \$4.60.
Great Britain.....	do.	Pound sterling.....	4.8665	Member Latin Union; gold is actual standard. Exchange value \$0.1875.
Greece	Gold and silver	Drachma1930	Currency: Inconvertible paper; exchange rate approximately \$0.18.
Haiti	Gold	Gourde2500	(15 rupees equal 1 pound sterling); exchange rate \$0.39.
India (British)..	do.	Rupee3244	
Indo-China	Silver	Piaster8056	Member Latin Union; gold is actual standard. Exchange value \$0.1253.
Italy	Gold and silver	Lira1930	Exchange value \$0.51.
Japan	Gold	Yen4985	Currency: Depreciated silver token coins. Customs duties are collected in gold.
Liberia	do.	Dollar	1.0000	Exchange value silver peso \$0.8958; gold peso \$0.5025.
Mexico	do.	Peso4985	Exchange value \$0.39.
Netherlands	do.	Guilder (florin).....	.4020	Exchange rate \$0.256 = 1 krona.
Newfoundland	do.	Dollar	1.0000	
Norway	do.	Krone2680	
Panama	do.	Balboa	1.0000	
Paraguay	do.	Peso (Argentine).....	.9648	Currency: Depreciated Paraguayan paper currency.

Persia	{ Gold	Achrefi0059
Peru	} Silver	Kran1476
Philippine Islands	Gold	Libra	4.8635
Portugal	do.	Peso5000
		Escudo	1.0805
Roumania	do.	Leu1930
Russia	do.	Ruble5146
Santo Domingo	do.	Dollar	1.0000
Servia	do.	Dinar1930
Siam	do.	Tical3709
Spain	Gold and silver	Peseta1930
Straits Settlements	Gold	Dollar5078
Sweden	do.	Krona2980
Switzerland	do.	Franc1930
Turkey	do.	Plaster0440
Uruguay	do.	Peso	1.0342
Venezuela	do.	Bolivar1930

{ Currency : Silver circulating above its metallic value; exchange value of silver kran approximately \$0.179.
Exchange rate about \$5.0375.

Currency : Inconvertible paper; exchange rate about \$0.70.

Valuation is for gold peseta; currency is notes of the bank of Spain, exchange value approximately \$0.199.
Exchange rate \$0.56.
Exchange rate \$0.26 = 1 krona.
Member Latin Union; gold is actual standard.
Exchange value \$0.185.
100 plasters equal to the Turkish £.
Exchange rate \$1.05.
Exchange rate about \$0.2925.

¹The exchange rates shown under this heading are recent New York quotations, and are given merely as an indication of the values of currencies which are fluctuating in their relation to legal standards.

EXHIBIT V.

(T. D. 34542.)

Amendment of consular regulations.

TREASURY DEPARTMENT, June 13, 1914.

To collectors and other officers of the customs:

The appended Executive order, dated May 28, 1914, amending the Consular Regulations of 1896, is published for the information and guidance of officers of the customs.

(97338.)

WM. P. MALBURN, *Assistant Secretary.*

EXECUTIVE ORDER.

Paragraphs 663 to 671, 686, 687 and 692 of the Consular Regulations of 1896 are hereby amended to read as follows:

PARAGRAPH 633.

Consolidating Invoices.—Merchandise purchased or agreed to be purchased for export to the United States must not be included in the same invoice with merchandise obtained otherwise than by purchase or agreement of purchase.

An invoice shall include only one shipment of merchandise from the same consignor to the same consignee. Merchandise shipped to different consignees must not be included in the same invoice, but merchandise purchased or agreed to be purchased in the United States and shipped to a branch house or agent of the shipper for distribution or delivery to two or more ultimate consignees may be included in a single invoice.

Merchandise purchased or manufactured in different consular districts in the same country and assembled for shipment to one consignee in the same vessel may be included in one consular invoice at the point of shipment.

In such cases the certified invoice should have attached hereto the original bills or invoices, if there be any, or extracts therefrom, showing the price paid or to be paid for each purchase or consignment. (Paragraph W, Section 3, Act of October 3, 1913.)

PARAGRAPH 664.

Forms of Invoice to Be Used.—The shipper's declaration upon invoices of merchandise shipped in pursuance of a purchase or an agreement of purchase differs materially from the shipper's declaration on merchandise shipped otherwise than by purchase or agreement for its purchase. Two forms of declaration have therefore been prescribed for the use of the shipper.

1. The declaration to be endorsed upon invoices of merchandise which has been shipped in pursuance of a purchase or an agreement to purchase. (Form No. 138.)

2. The declaration to be made on the shipment of merchandise otherwise than by purchase or agreement for its purchase. (Form No. 139.)

Merchandise must be invoiced upon the purchase form of invoice (Form No. 138) when the price or amount to be paid or remitted therefor is fixed and determined at the time of or prior to the shipment of the merchandise, whether or not the merchandise is shipped directly to the purchaser or is shipped to an agent of the seller or to the seller's branch house in the United States for delivery. Such invoice must show the price paid or agreed to be paid for the merchan-

dise, whether constituting the price for the merchandise delivered in the United States or otherwise. The shipper may, however, indicate upon his invoice, by marginal notations, in parallel columns, or otherwise, what he considers to be the market value of such merchandise in the principal markets of the country from which it is exported at the time of exportation.

Consuls should satisfy themselves that the proper form of invoice is used, and may, if necessary, require documentary evidence of the nature of the transaction.

PARAGRAPH 665.

In What Currency Stated.—If the merchandise has been purchased or agreed to be purchased for export to the United States, the invoice must be made out in the currency paid or agreed to be paid therefor.

If the merchandise is consigned for sale in the United States and is not shipped pursuant to a contract of purchase, the invoice must state the market value in the standard coin currency of the country from which the merchandise is exported, although a depreciated currency may be in circulation there. (See Article 692.)

PARAGRAPH 666.

Description of Goods.—The invoice must contain a correct description of the merchandise, using in each item the name, if any, by which the particular variety is known to the trade in the country of production or exportation. The description should show its kind, quality, component parts, and such other characteristics as will enable a person not an expert to identify the merchandise as it is sold in the foreign market and will assist consular and appraising officers in detecting any departure from the actual market value thereof. (Treasury Decisions Nos. 9705, 10608, 13005, 14530, 14686.)

The contents and value of the case or package must be separately specified on the invoice. Attached to or included in the invoice must be a statement for statistical purposes specifying the merchandise in the terms of the detailed list or enumeration prescribed by the Secretary of the Treasury and the Secretary of Commerce, as required by Paragraph F of Section III, Act of October 3, 1913. This specification must show the total quantity and value of each kind of article included in the invoice.

Vague and misleading specifications should be avoided, and if insisted upon should be the occasion for a special inquiry and report by the consul. Such specifications may result in expensive complications to the importer and delay the passing of the goods through the customs. Invoices must express the quantities of the merchandise in weights and measures of the country of exportation, and may be made out in English or in the language of that country. (Treasury Decisions Nos. 13222, 16447, 22902.)

PARAGRAPH 667.

Invoices to Be Signed.—If the merchandise is shipped in pursuance of a purchase or agreement to purchase, the invoice must be signed by the seller or purchaser, or by his duly authorized agent. If it is shipped on consignment for sale or otherwise than in pursuance of a purchase or agreement for its purchase, the invoice must be signed by the manufacturer or owner, or by his duly authorized agent.

The signature may be affixed to the invoice at the shipper's place of business, at the consul's office, or elsewhere. (Paragraph C, Section III, Act of October 3, 1913; T. D. 16380.)

PARAGRAPH 668.

Shipper's Declaration.—At or before the shipment of the merchandise the invoice must be produced (in person or through the mails or by messenger) to the consular officer of the United States for the consular district in which the merchandise was manufactured, purchased or agreed to be purchased, or assembled for shipment, as the case may

be, for export to the United States; and shall have indorsed thereon when so produced, if shipped in pursuance of a purchase or agreement for purchase, a declaration signed by the purchaser, seller, or the duly authorized agent of either of them, in the following form:

FORM 138.

Declaration to be indorsed on the invoice and signed by the purchaser or seller, or by the duly authorized agent of either, where merchandise has been actually purchased or agreed to be purchased.

I,of.....
do solemnly and truly declare that I am the.....

(purchaser or

.....of the merchandise in the within
seller or agent of purchaser or seller)

invoice mentioned and described; that the said invoice is in all respects correct and true and was made at the place named therein whence the said merchandise is to be exported to the United States of America; that said invoice contains a true and full statement of the time when, the place where, and the person from whom the same was purchased or agreed to be purchased, and the actual cost thereof, price actually paid or to be paid therefor, and all charges thereon; that no discounts or commissions are contained in said invoice but such as have been actually allowed thereon; that all drawbacks or bounties received or to be received are shown therein; that no different invoice of the merchandise has been or will be furnished to anyone, and that the currency in which the invoice is made out is that which was actually paid or to be paid for the said merchandise.

I further declare.....
.....

I further declare that it is intended to make entry of said merchandise at the port of.....
in the United State of America.

Dated atthe.....day of.....19...

If the merchandise is shipped on consignment otherwise than in pursuance of a purchase or agreement for purchase, the declaration shall be signed by the manufacturer or owner or the duly authorized agent of either of them in the following form:

FORM 139.

Declaration to be indorsed on the invoice and signed by the manufacturer or owner or the duly authorized agent of such manufacturer or owner, where merchandise is consigned for sale in the United States, or shipped otherwise than in pursuance of a purchase or agreement for its purchase.

I,of....., do
solemnly and truly declare that I am the (1).....of the
merchandise in the within invoice mentioned and described; that the
said invoice is in all respects correct and true, and was made at
(2).....whence said merchandise is to be ex-
ported to the United States; that said invoice contains the actual
market value or wholesale price of the said merchandise at the date
hereof in the principal market of (3).....; that said
actual market value is the price at which the merchandise described
in the invoice is freely offered for sale to all purchasers in said mar-
kets, and that it is the price which I would have received, and was
willing to receive, for such merchandise sold in the ordinary course of
trade in the usual wholesale quantities, and that it includes all
charges thereon and the actual quantity thereof, and that no different
invoice of the merchandise mentioned in the said invoice has been or
will be furnished to anyone.

I further declare.....

And I further declare that it is intended to make entry of said merchandise at the port of....., in the United States of America.

- (1) Manufacturer or owner.
- (2) Name the place from which the merchandise is to be exported to the United States.
- (3) Name the country from whence exported.

PARAGRAPH 669.

Invoice Specifications. Goods Purchased or Agreed to Be Purchased. (Form 138.)

The invoice must set forth the sale price and separately specify all charges and whether or not included in the sale price.

The charges to be specified shall include:

1. Insurance; commissions; brokerage; inland freight; packing charges, including boxing, tilloting, cartons, packing and similar charges.

2. The amount of all duties remitted, drawback or bounties received or to be received upon the exportation of the goods.

3. When it is impracticable for the shippers to specify any of such charges because unascertained at the time of shipment, to be paid by the consignee, or for other reasons, such charges may be omitted and the cause of the omission stated.

Goods shipped otherwise than on purchase or agreement to purchase. (Form 139.)

The invoice must set forth the actual market value in the usual wholesale quantities in the principal markets of the country of exportation at the time of exportation in their condition packed ready for shipment, and shall include or separately specify the cost of inland freight, if any, and packing charges, including boxing, tilloting, cartons, packing and similar charges.

PARAGRAPH 686.

Consular Notations.—If, on examination of the invoice, the consul shall be of the opinion that any of the prices or values therein stated are incorrect or are less than the true market value of the merchandise, he shall state the correct prices or values under the heading "Consular Notations."

Even when the price of merchandise purchased or agreed to be purchased for export is correctly stated in the invoice, the consul should note on the duplicate and triplicate invoices any difference between the price paid and the market value as sold for consumption in the country of exportation in the usual wholesale quantities.

The consul should also state the amount of any duty, internal revenue or excise tax remitted or drawback allowed on the exportation of the merchandise.

PARAGRAPH 687.

Explanation of Notations.—The consul should, in general, explain and justify his notations on the invoice in a letter to the collector of customs at the port of entry, which letter may be either attached to the triplicate copy of the invoice or sent separately. (T. D. 12283.) The appraiser shall inform the consul of the return of value made by him on any invoice bearing consular notations of value.

The consul is to be directly notified in all cases where the invoice values are advanced on appraisement. (T. D. 16867.)

PARAGRAPH 692.

Currency Certificates.—The price of merchandise obtained by purchase or shipped pursuant to an agreement of purchase must be stated

in the currency actually paid or agreed to be paid therefor; and when the currency paid or agreed to be paid is depreciated, a currency certificate (Form No. 144) must be attached to the invoice showing the percentage of depreciation as compared with the corresponding standard coin currency and the value in such standard coin currency of the total amount of the depreciated currency paid for merchandise included in the invoice. (Rev. Stat., Sec. 2903; T. D. 14287, 17252.) This certificate should show, not the value of the depreciated currency in money of account of the United States, but its value in the terms of the standard coin currency in comparison with which the currency used in the purchase is depreciated. (T. D. 11314, 12399, 14107, 17170.)

In the assessment of duty the currency of the invoice is reduced to the money of account of the United States upon the basis of the values of foreign coins at the date of shipment, as proclaimed by the Secretary of the Treasury for the 1st day of January, April, July and October of each year. (Tariff of 1894, Sec. 25; T. D. 16921.) The date of the consular certification of any invoice shall, for the purposes of this section, be considered the date of exportation. (Tariff of 1894, Sec. 25.) In the absence of a currency certificate no allowance will be made for depreciated currency. (T. D. 15435.)

When an invoice is certified by a consul of a nation at the time in amity with the United States, or by two respectable merchants, as provided by Section 2844, Revised Statutes, the currency certificate required by Section 2903, Revised Statutes, may be issued by the foreign consul or the two respectable merchants who certify the invoice.

For statistical purposes currency certificates are required for all invoices of merchandise purchased and paid for in depreciated currency, without regard to the dutiable or non-dutiable character of the merchandise. (T. D. 14287. T. D. 23735.)

Paragraphs 670 and 671 are revoked.

These amendments are to become effective July 1, 1914.

WOODROW WILSON.

The WHITE HOUSE, May 28, 1914.

(T. D. 38026.)

Discontinuing quadruplicate copy of consular invoices.

TREASURY DEPARTMENT, May 22, 1919.

To collectors of customs:

The appended letter of the Acting Secretary of State, dated March 29, 1919, is published for the information of customs officers.

L. S. ROWE, *Assistant Secretary.*

QUADRUPLICATE COPY OF CONSULAR INVOICES.

DEPARTMENT OF STATE, March 29, 1919.

To the American Consular Officers (Including Consular Agents):

GENTLEMEN—There is appended a copy of a letter from the Assistant Secretary of the Treasury suggesting the advisability of waiving the quadruplicate copy of consular invoices, now required under the provision of paragraph 662 of the consular regulations when the goods are to be entered for immediate transportation to another port.

The Assistant Secretary of the Treasury expresses the opinion that the provision of the Act of June 10, 1890, which requires the fourth copy, is not mandatory, but is merely advisory and can be waived, inasmuch as the interests of the Government are thoroughly protected by having the collector's copy of the invoice filed with the collector at the port of destination of the goods.

You will, therefore, notify shippers in your district that it will be unnecessary for them in future to forward to the port of arrival a quadruplicate copy of invoices covering goods shipped under bond for immediate transportation to another port, and you will be guided accordingly in preparing the invoice declaration.

This however, does not affect the privilege of the shipper, at his option, to have certified at one time either three or four copies of the invoice for the single fee of \$2.50.

I am, gentlemen,

Your obedient servant,

For the Acting Secretary of State,

WILBUR J. CARR.

EXHIBIT VI.

UNITED STATES CONSULAR OFFICES.*

Office.	Rank.	Office.	Rank.
ARGENTINA.		CHINA.	
Buenos Aires.....	Consul general.	Amoy	Consul.
Rosario	Consul.	Antung	Do.
		Canton	Consul general.
AUSTRIA-HUNGARY.		Changsha	Consul.
Budapest, Hungary..	Consul general.	Chefoo	Do.
Carlsbad, Austria....	Consul.	Chungking	Do.
Fiume, Hungary.....	Do.	Foochow	Do.
Prague, Austria.....	Do.	Hankow	Consul general.
Reichenberg, Austria.	Do.	Harbin	Consul.
Trieste, Austria.....	Do.	Mukden	Consul general.
Vienna, Austria.....	Consul general.	Nanking	Consul.
		Shanghai	Consul general.
BELGIUM.		Swatow	Consul.
Antwerp	Consul general.	Tientsin	Consul general.
Brussels	Do.		
Ghent	Consul.	COLOMBIA.	
Liege	Do.	Barranquilla	Consul.
		Cali	Agent.
BRAZIL.		Medellin	Do.
Bahia	Consul.	Santa Marta.....	Do.
Para	Do.	Cartagena	Consul.
Ceara	Agent.		
Manaos	Do.	COSTA RICA.	
Maranhao	Do.	Port Limon.....	Consul.
Pernambuco	Consul.	San Jose.....	Do.
Rio de Janeiro.....	Consul general.	Puntarenas	Agent.
Victoria	Agent.		
Rio Grande do Sul...	Consul.	CUBA.	
Santos	Do.	Cienfuegos	Consul.
Sao Paulo.....	Do.	Caibarien	Agent.
		Sagua la Grande..	Do.
BULGARIA.		Habana	Consul general.
Sofia	Consul general.	Cardenas	Agent.
		Matanzas	Do.
CHILE		Santa Fe, Isle of	
Antofagasta	Consul.	Pines	Do.
Arica	Agent.	Santiago de Cuba...	Consul.
Iquique	Do.	Antilla	Agent.
Punta Arenas.....	Consul.	Camaguey	Do.
Valparaiso	Consul general.	Guantanamo	Do.
Caldera	Agent.	Manzanillo	Do.
Coquimbo	Do.		
Cruz Grande.....	Do.		
Talcahuano	Do.		

(This is taken from the official list of United States Consular Offices as published by the Department of State for the year 1916. Many of these consulates have been closed during the recent European war. Whether all will be reopened, and when, must necessarily depend upon the determination of peace.)

EXHIBIT VI.—Continued.

UNITED STATES CONSULAR OFFICES.—Continued.

Office.	Rank.	Office.	Rank.
DENMARK AND DOMINIONS.		Saigon, French Indo-China	
Copenhagen	Consul general.	St. Etienne.....	Consul.
St. Thomas, W. I....	Consul.	St. Pierre-Miquelon..	Do.
Fredericksted, St. Croix Island....	Agent.	Tahiti, Society Islands	Do.
DOMINICAN REPUBLIC.		Tananarivo, Madagascar	Do.
Puerto Plata.....	Consul.	Tunis, Tunis.....	Do.
Monte Christi.....	Agent.	GERMAN EMPIRE.	
Samana	Do.	Aix la Chapelle, Prussia	Consul.
Sanchez	Do.	Apia, Samoa.....	Do.
Santo Domingo.....	Vice consul.	Barmen, Prussia.....	Do.
Azua	Agent.	Berlin, Prussia.....	Consul general.
La Romana.....	Do.	Sorau, Prussia....	Agent.
San Pedro de Macoris	Do.	Bremen	Consul.
ECUADOR.		Bremerhaven, Bremen	Agent.
Guayaquil	Consul general.	Breslau, Prussia....	Consul.
Bahia de-Caraquez	Agent.	Chemnitz, Saxony....	Do.
Esmeraldas	Do.	Cologne, Prussia.....	Do.
FRANCE AND DOMINIONS.		Dresden, Saxony....	Consul general.
Algiers, Algeria.....	Consul.	Erfurt, Prussia.....	Consul.
Oran	Agent.	Frankfort on the Main, Prussia...	Consul general.
Bordeaux	Consul.	Wiesbaden, Prussia	Agent.
Bayonne	Agent.	Hamburg	Consul general.
Calais	Consul.	Cuxhaven	Agent.
Boulogne-sur-Mer..	Agent.	Hanover, Prussia....	Consul.
Dunkirk	Do.	Kehl, Baden.....	Do.
Dakar, Senegal.....	Consul.	Leipzig, Saxony....	Do.
Grenoble	Do.	Magdeburg, Prussia..	Do.
Guadeloupe, West Indies	Do.	Mannheim, Baden...	Do.
Havre	Do.	Munich, Bavaria....	Consul general.
La Rochelle.....	Do.	Nuremberg, Bavaria.	Consul.
Limoges	Do.	Plauen, Saxony.....	Do.
Lyon	Do.	Stettin, Prussia.....	Do.
Dijon	Agent.	Konigsberg, Prussia	Agent.
Marseille	Consul general.	Stuttgart, Wurttemberg	Consul.
Bastia, Corsica....	Agent.	Tsingtau, China.....	Do.
Cette	Do.	GREAT BRITAIN AND DOMINIONS.	
Martinique, West Indies	Consul.	Aden, Arabia.....	Consul.
Nantes	Do.	Hodeida, Turkey...	Agent.
Brest	Agent.	Auckland, New Zealand	Consul general.
Nice	Consul.	Christchurch	Agent.
Paris	Consul general.		
Rouen	Consul.		
Dieppe	Agent.		

EXHIBIT VI.—Continued.

UNITED STATES CONSULAR OFFICES.—Continued.

Office.	Rank.	Office.	Rank.
Dunedin	Agent.	Paramaribo, Dutch	
Wellington	Do.	Guiana	Agent.
Barbados, West In-		Gibraltar, Spain....	Consul.
dies	Consul.	Glasgow, Scotland...	Do.
Roseau, Dominica.	Agent.	Troon	Agent.
St. Lucia.....	Do.	Halifax, Nova Scotia	Consul general.
St. Vincent.....	Do.	Bridgewater	Agent.
Belfast, Ireland....	Consul.	Lunenburg	Do.
Londonderry	Agent.	Hamilton, Bermuda.	Consul.
Belize, British Hon-		St. George.....	Agent.
duras	Consul.	Hamilton, Ontario...	Consul.
Birmingham, England	Do.	Galt	Agent.
Redditch	Agent.	Hobart, Tasmania...	Consul.
Bombay, India.....	Consul.	Hongkong, China....	Consul general.
Bradford, England...	Do.	Huddersfield, Eng-	
Bristol, England....	Do.	land	Consul.
Calcutta, India.....	Consul general.	Hull, England.....	Do.
Calgary, Alberta....	Consul.	Johannesburg, Trans-	
Edmonton	Agent.	vaal	Do.
Lethbridge	Do.	Bloemfontein, Or-	
Campbellton, New		ange River Col-	
Brunswick	Consul.	ony	Agent.
Bathurst	Agent.	Karachi, India.....	Consul.
Paspebiac, Quebec.	Do.	Kingston, Jamaica...	Do.
Cape Town, Cape of		Montego Bay.....	Agent.
Good Hope.....	Consul general.	Kingston, Ontario...	Consul.
Cardiff, Wales.....	Consul.	Lagos, Nigeria.....	Do.
Charlottetown, Prince		Leeds, England.....	Do.
Edward Island..	Do.	Liverpool, England..	Do.
Summerside	Agent.	London, England....	Consul general.
Colombo, Ceylon....	Consul.	Madras, India.....	Consul.
Cork (Queenstown),		Malta, Maltese Isl-	
Ireland	Do.	ands	Do.
Limerick	Agent.	Manchester, England	Do.
Cornwall, Ontario...	Consul.	Melbourne, Australia	Do.
Dublin, Ireland.....	Do.	Adelaide	Agent.
Galway	Agent.	Fremantle, Western	
Dundee, Scotland....	Consul.	Australia	Do.
Aberdeen	Agent.	Mombasa, British E.	
Kirkwall, Orkney		Africa	Consul.
Islands	Do.	Moncton, New Bruns-	
Dunfermline, Scot-		wick	Do.
land	Consul.	Newcastle	Agent.
Durban, Natal.....	Do.	Montreal, Quebec....	Consul general.
Edinburgh, Scotland.	Do.	Nassau, New Provi-	
Fernie, British Co-		dence	Consul.
lumbia	Do.	Newcastle, New South	
Fort William and		Wales	Do.
Port Arthur, On-		Brisbane, Queens-	
tario	Do.	land	Agent.
Georgetown, Guiana.	Do.	Townsville, Queens-	
		land	Do.

UNITED STATES CONSULAR OFFICES.—Continued.

Office.	Rank.	Office.	Rank.
Newcastle-on-Tyne, England	Consul.	Sydney, Australia...	Consul general.
West Hartlepool...	Agent.	Sydney, Nova Scotia.	Consul.
Niagara Falls, Onta- rio	Consul.	Canso	Agent.
Nottingham, England	Do.	Louisburg	Do.
Leicester	Agent.	Port Hawkesbury..	Do.
Ottawa, Ontario....	Consul general.	Toronto, Ontario....	Consul.
Arnprior	Agent.	North Bay.....	Agent.
Plymouth, England..	Consul.	Peterborough	Do.
Port Antonio, Jamaica	Do.	Trinidad, West Indies	Consul.
Port Elizabeth, Cape of Good Hope...	Do.	Brighton, Island of Trinidad	Agent.
Prescott, Ontario....	Do.	Grenada	Do.
Prince Rupert, Brit- ish Columbia....	Do.	Vancouver, British Columbia	Consul general.
White Horse, Yu- kon Territory....	Agent.	Victoria, British Co- lumbia	Consul.
Quebec, Quebec.....	Consul.	Cumberland	Agent.
Rangoon, India.....	Do.	Nanaimo	Do.
Regina, Saskatche- wan	Do.	Windsor, Ontario....	Consul.
Riviere du Loop, Que- bec	Do.	Winnipeg, Manitoba.	Consul general.
Cabano	Agent.	Kenora, Ontario....	Agent.
St. John, New Bruns- wick	Consul.	Yarmouth, Nova Sco- tia	Consul.
St. Johns, Newfound- land	Do.	Annapolis Royal... Liverpool, Nova Scotia	Agent. Do.
Bay of Islands....	Agent.		
St. Stephen, New Brunswick	Consul.	GREECE.	
Fredericton, New Brunswick	Agent.	Athens	Consul general.
St. Leonards, New Brunswick	Do.	Kalamata	Agent.
Sarnia, Ontario....	Consul.	Mitylene	Do.
Sault Ste. Marie, On- tario	Do.	Patras	Consul.
Sheffield, England...	Do.	Saloniki	Do.
Sherbrooke, Quebec..	Do.		
Beebe Junction....	Agent.	GUATEMALA.	
Singapore, Straits Settlements	Consul general.	Guatemala	Consul.
Penang	Agent.	Livingston	Agent.
Southampton, Eng- land	Consul.	Puerto Barrios....	Do.
Jersey	Agent.	San Jose de Guate- mala	Do.
Weymouth	Do.		
Stoke-on-Trent, Eng- land	Consul.	HAITI.	
Swansea, Wales.....	Do.	Cape Haitien.....	Consul.
		Gonaives	Agent.
		Port de Paix.....	Do.
		Port au Prince.....	Consul.
		Aux Cayes.....	Agent.
		Jacmel	Do.
		Jeremie	Do.
		Petit Goave.....	Do.

EXHIBIT VI.—Continued.

UNITED STATES CONSULAR OFFICES.—Continued.

Office.	Rank.	Office.	Rank.
HONDURAS.			
Celba	Consul.	Guaymas	Agent.
Bonacca	Agent.	Manzanillo, Colima..	Consul.
Roatan	Do.	Matamoros, Tamauli-	
Tela	Do.	pas	Do.
Puerto Cortes.....	Consul.	Mazatlan, Sinaloa...	Do.
San Pedro Sula...	Agent.	Los Mochis.....	Agent.
Tegucigalpa	Consul.	Mexico City.....	Consul general.
Amapala	Agent.	Oaxaca	Agent.
San Juancito.....	Do.	Puebla	Do.
ITALY AND DOMINIONS.		Monterey, Nuevo	
Catania	Consul.	Leon	Consul general.
Florence	Do.	Nogales, Sonora....	Consul.
Genoa	Consul general.	Cananea	Agent.
Leghorn	Consul.	Ensenada, Lower	
Milan	Do.	California	Do.
Naples	Do.	Nuevo Laredo, Ta-	
Palermo	Do.	maulipas	Consul.
Rome	Do.	Piedras Negras Coa-	
Turin	Do.	huila	Do.
Venice	Do.	Progreso, Yucatan...	Do.
JAPAN.		Salina Cruz, Oaxaca.	Do.
Dairen, Manchuria..	Consul.	Puerto Mexico....	Agent.
Kobe	Do.	Saltillo, Coahuila...	Consul.
Yokkaichi	Agent.	San Luis Potosi, San	
Nagasaki	Consul.	Luis Potosi.....	Do.
Seoul, Chosen.....	Consul general.	Tampico, Tamaulipas	
Taihoku, Taiwan....	Consul.	Tuxpam	Agent.
Yokohama	Consul general.	Vera Cruz, Vera Cruz	Consul.
Hakodate	Agent.	MOROCCO.	
KONGO.		Tangier	Consul general.
Boma	Consul general.	Casa Blanca.....	Agent.
LIBERIA.		Mogador	Do.
Monrovia	Consul general.	NETHERLANDS AND	
MEXICO.		DOMINIONS.	
Acapulco, Guerrero..	Consul.	Amsterdam	Consul.
Aguascalientes, Agu-		Batavia, Java.....	Do.
ascalientes	Do.	Macassar, Celebes.	Agent.
Chihuahua, Chihua-		Soerabaya	Do.
hua	Do.	Curacao, West Indies	Consul.
Parral	Agent.	Bonaire	Agent.
Ciudad Juarez, Chi-		Rotterdam	Consul general.
huahua	Consul.	Flushing	Agent.
Durango, Durango...	Do.	Luxemburg, Lux-	
Torreón	Agent.	emburg	Do.
Frontera, Tabasco...	Consul.	Scheveningen	Do.
Guadalajara, Jalisco.	Do.	NICARAGUA.	
Hermosillo, Sonora..	Do.	Bluefields	Consul.
		Corinto	Do.
		Matagalpa	Agent.
		San Juan del Sur.	Do.

EXHIBIT VI.—Continued.

UNITED STATES CONSULAR OFFICES.—Continued.

Office.	Rank.	Office.	Rank.
NORWAY.		SALVADOR.	
Bergen	Consul.	San Salvador.....	Consul general.
Christiania	Consul general.	SERBIA.	
Christiansand	Agent.	(Office temporarily closed.)	
Trondhjem	Do.	Belgrade	Consul.
Stavanger	Consul.	SIAM.	
PANAMA.		Bangkok	Vice consul.
Colon	Consul.	SPAIN AND DOMINIONS.	
Bocas del Toro....	Agent.	Barcelona	Consul general.
Panama	Consul general.	Corunna	Agent.
PARAGUAY.		Palamas	Do.
Asuncion	Consul.	Palma de Mallorca ..	Do.
PERSIA.		Tarragona	Do.
Tabriz	Consul.	Vigo	Do.
Teheran	Vice consul and interpreter.	Bilbao	Consul.
PERU.		Madrid	Do.
Callao-Lima	Consul general.	Malaga	Do.
Cerro de Pasco....	Agent.	Almeria	Agent.
Mollendo	Do.	Seville	Consul.
Paíta	Do.	Cadiz	Agent.
Salaverry	Do.	Huelva	Do.
PORTUGAL AND DOMINIONS.		Teneriffe, Canary Isl- ands	Consul.
Lisbon	Consul general.	Grand Canary.....	Agent.
Funchal, Madeira..	Agent.	Valencia	Consul.
Oporto	Do.	Alicante	Agent.
Sao Vicente, Cape Verde Islands....	Do.	SWEDEN.	
Lourenco Marques, East Africa.....	Consul.	Goteborg	Consul.
St. Michaels, Azores.	Do.	Malmö	Agent.
Fayal	Agent.	Stockholm	Consul general.
Terceira	Do.	Sundsvall	Agent.
RUSSIA.		SWITZERLAND.	
Moscow	Consul general.	Basel	Consul.
Odessa	Consul.	Berne	Do.
Rostoff on Don....	Agent.	Geneva	Do.
Petrograd	Consul.	Lausanne	Agent.
Helsingfors, Fin- land	Agent.	St. Gall.....	Consul.
Riga	Consul.	Zurich	Consul general.
Libau	Agent.	Lucerne	Agent.
Tiflis	Consul.	TURKEY AND DOMINIONS.	
Vladivostok, Siberia.	Do.	Aleppo, Syria.....	Consul.
Warsaw	Do.	Alexandretta, Tur- key	Agent.
		Urfa	Do.

EXHIBIT VI.—Continued.

UNITED STATES CONSULAR OFFICES.—Continued.

Office.	Rank.	Office.	Rank.
Alexandria, Egypt...	Consul.	Jerusalem, Palestine.	Consul.
Port Said.....	Agent.	Jaffa	Agent.
Suez	Do.	Mersina	Consul.
Bagdad	Consul.	Smyrna	Consul general.
Bassorah	Agent.	Trebizond	Consul.
Beirut, Syria....	Consul general.	Samsun	Agent.
Damascus	Agent.		
Haifa	Do.	URUGUAY	
Tripoli	Do.	Montevideo	Consul.
Cairo, Egypt.....	Consul general.		
Assiout	Agent.	VENEZUELA.	
Constantinople	Consul general.	La Guaira.....	Consul.
Adrianople	Agent.	Caracas	Agent.
Brusa	Vice consul.	Ciudad Bolivar....	Do.
Dardanelles	Agent.	Maracaibo	Consul.
Harput	Consul.	Puerto Cabello.....	Do.

INVOICE.

Invoice of *purchased*

from _____, *of* _____

to be shipped per

M. E.—Always state the cost of packing, and all other costs, charges, and expense.

(Signature of purchaser or seller)

CUSTOM-HOUSE INDORSEMENT.*

No.

Importer,
 Vessel,
 From
 Arrived

KIND OF ENTRY:

MARKS, QUANTITY, AND CONTENTS:

PURCHASED BY IMPORTER.

Invoice No. issued in (TRIPPLICATE,
 QUADRUPLICATE.

Certified (Date.)

AMERICAN CONSULAR SERVICE

At

Date,

Seller,

Purchaser,

Name of vessel or railroad

Port of shipment,

Port of arrival,

Port of entry,

Amount of invoice,

Kind of goods,

* Consular officers will leave all of above indorsement blank. It is to be filled in only at the custom-house at the port of entry.

Form No. 133.

Declaration of Purchaser or Seller or Duty Authorized Agent of Either.

I,

of do solemnly and

truly declare that I am the (Purchaser or seller) of the merchandise in the within invoice mentioned and described; that the said invoice is in all respects correct and true, and was made at the place named therein whence the said merchandise is to be exported to the United States of America; that said invoice contains a true and full statement of the value when the goods were sold, the quantity and the actual cost thereof, price actually paid or to be paid therefor; and all charges thereon; that no discounts or commissions are contained in said invoice but such as have been actually allowed thereon; that all drawbacks or bounties received or to be received are shown therein; that no different invoice of the merchandise has been or will be furnished to anyone, and that the currency in which the invoice is made out is that which was actually paid or to be paid for the said merchandise.

I further declare

Form No. 140.

CONSULAR CERTIFICATE.

(Date)

I do hereby certify that the invoice described in the indorsement hereof was this day produced to me by the signer of the annexed declaration.

I do further certify that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be, and that the prices given in the invoice agree with the actual market value or wholesale price of the merchandise described in the said invoice in the principal markets of the country at the time of exportation, excepting all noted by me upon said invoice or respecting which I shall make special communication to the proper authorities.

I further certify

That a fee of \$2.50 United States gold, equal to (Cash money) has been paid by affixing stamps to the duplicate copy of this document.

Witness my hand and seal of office this day and year of (insert).

..... of the United States of America.

INVOICE.

Invoice of *consigned*

to _____, of _____

to be shipped per _____

N. B.—Always state the cost of packing, and all other costs, charges, and expenses.

(Signature of manufacturer or owner or agent of either.) _____

CUSTOM-HOUSE INDORSEMENT.*

No. _____

Importer, _____

Vessel, _____

From _____

Arrived _____

KIND OF ENTRY:

MARKS, QUANTITY, AND CONTENTS:

NOT PURCHASED BY IMPORTER.

Invoice No. _____ Issued in _____
(TRIPPLICATE)
(QUADRUPPLICATE)

Certified _____
(Date.)

AMERICAN CONSULAR SERVICE

AT

Date, _____

Consignor, _____

Consignee, _____

Name of vessel or railroad _____

Port of shipment, _____

Port of arrival, _____

Port of entry, _____

Amount of invoice, _____

Kind of goods, _____

* Consular officers will leave all of above indorsement blank. It is to be filled in only at the custom-house at the port of entry.

Form No. 130.

Declaration of Manufacturer or Owner or Duty
Authorized Agent, Concerning
Goods Shipped Without Duty.

I, _____
do solemnly

and truly declare that I am the _____
of the merchandise in the within invoice mentioned and de-
scribed; that the said invoice is in all respects correct and true,
and was made at _____
(Name of place from which the merchandise is to be exported)

whence said merchandise is to be exported to the United States,
that said invoice contains the actual market value or whole-
sale price of the said merchandise at the date hereof in the
principal market of _____
(Name of country from whence exported)

that said actual market value is the price at which the mer-
chandise described in the invoice is freely offered for sale to all
purchasers in the principal market of _____ and that such
purchasers would have received, and was willing to receive, for such
merchandise sold in the ordinary course of trade in the usual
wholesale quantities, and that it includes all charges thereon,
and the actual quantity thereof, and that no different invoice
has been or will be furnished to anyone.

I further declare _____

I further declare that it is intended to make entry of said
merchandise at the port of _____

in the United States of America.

Dated at _____, this _____

day of _____
(Date.)

Form No. 140.

CONSULAR CERTIFICATE.

(Date)

I do hereby certify that the invoice described in the indorse-
ment hereof was this day produced to me by the signer of the
unsworn declaration.

I do further certify that I am satisfied that the person
making the declaration hereto annexed is the person it repre-
sents himself to be, and that the prices given in the invoice agree
with the actual market value or wholesale price of the merchan-
dise described in the said invoice in the principal market of
the country at the time of exportation, excepting amounts by me
upon said invoice or respecting which I shall make special
communication to the proper authorities.

I further certify _____

that a fee of \$5.00 United States gold, equal to _____
has been paid by affixing stamps to the duplicate copy of this
document.

Witness my hand and seal of office the day and year
aforesaid.

9-13 _____ of the United States of America.

EXHIBIT IX.

(T. D. 37857.)

Schedule for hearings by the Board of General Appraisers.

Schedule for hearings of cases by the Board of United States General Appraisers at ports other than the port of New York for the calendar year 1919.

TREASURY DEPARTMENT, December 24, 1918.

To officers of the customs and others concerned:

The appended schedule of hearings by the Board of United States General Appraisers is published for your information.
(34583.) L. S. ROWE, Assistant Secretary.

Dockets for the Hearings of Cases by the Boards of United States General Appraisers and Individual General Appraisers at Ports Other Than New York, 1919.

OFFICE OF THE BOARD OF UNITED STATES GENERAL APPRAISERS,
641 Washington Street, New York, December 20, 1918.

Under and by virtue of the authority conferred by the customs administrative Act of 1890, as amended by the Act of August 5, 1909, reenacted in the Tariff Act of October 3, 1913, and for the purpose of hearing appeals in both classification and reappraisement cases at ports other than the port of New York, the following dockets therefor are hereby promulgated:

Ports.	Feb.	Mar.	Apr.	May.	June.	Sept.	Oct.	Nov.	Dec.
Baltimore	Thur., 13	Wed., 21	Wed., 8
Philadelphia ...	Fri., 14	Thur., 22	Thur., 9
Providence	Wed., 5	Wed., 21	Wed., 8
Boston	Thur., 6	Thur., 22	Thur., 9
Chicago	Tues., 11	Tues., 24	Tues., 18
St. Louis	Thur., 13	Thur., 20
Kansas City	Sat., 15	Sat., 22
Buffalo	Tues., 1	Tues., 23
Cleveland	Tues., 3	Thur., 25
Detroit	Sat., 5	Sat., 27
Newport News	Tues., 4
Tampa	Thur., 6	Fri., 14
New Orleans	Mon., 10	Tues., 18
Galveston	Wed., 12	Fri., 21
Los Angeles	Tues., 10	Wed., 10
San Francisco	Mon., 16	Wed., 3
Portland	Tues., 24	Fri., 28
Seattle	Thur., 26	Wed., 26
St. Paul	Fri., 27	Wed., 19
Minneapolis	Fri., 27	Wed., 19

Whenever it shall appear to the president of the Board of General Appraisers that there are not pending at any port in the schedule herein a sufficient number of cases to warrant the visit of a general appraiser, or for other sufficient cause, he will, after due notice, extend the time appointed for such dockets to a future day.

Whenever a docket day herein fixed falls upon a holiday such docket will be called upon the day following.

Said dockets and each of them will be called at the hour designated in the notice of hearing of the day appointed in the above schedule, and all pending cases be heard or set for trial as the general appraiser in attendance may direct.

Upon transmittal of records from ports other than New York to the Board of General Appraisers in cases in which local hearings are to be had the sample will, after being properly carded (Cat. No. 183 or 184) for identification with such records, be retained in the local office for use at such hearings, and thereafter be immediately indorsed with the board numbers and transmitted with such records to the Board of General Appraisers.

JERRY B. SULLIVAN,
President General Board of United States General Appraisers.

EXHIBIT X.

T. D. 34221.

Opium and cocaine.

Importation of opium and preparations and derivatives thereof and exportation of opium or cocaine or salts, derivatives or preparations thereof, under the Act approved January 17, 1914.

TREASURY DEPARTMENT, *March 3, 1914.*

To collectors and other officers of the customs:

Your attention is invited to the appended act of Congress approved January 17, 1914, entitled "An act to amend an act entitled 'An act to prohibit the importation and use of opium for other than medicinal purposes,' approved February ninth, nineteen hundred and nine."

Regulations thereunder are hereby prescribed as follows:

REGULATIONS.

Definitions.

1. The term "opium" shall cover all forms of opium known to the trade, such as gum opium, powdered opium, denarcotized opium, granular opium, smoking opium, cooked opium, etc. The terms "smoking opium" and "opium prepared for smoking" have one and the same meaning.

2. The term "preparation" shall mean any product, mixture, or compound containing or representing opium.

3. The term "derivative" shall include the following alkaloids, their salts or combinations, obtained either directly or indirectly, and such other derivatives obtained from opium as it may be found necessary to include in the future: Morphine, codeine, dionin, diacetyl morphine, heroin, peronine, their chlorides, sulphates, phosphates, etc., and all mixtures, compounds, or preparations containing any of the foregoing.

4. The term "for medicinal purposes only" shall mean the use of opium or preparations or derivatives thereof for the treatment, mitigation, or prevention of disease of man or other animal.

Seizure and destruction of smoking opium.

5. Collectors shall seize forthwith, as an illegal importation, smoking opium or opium prepared for smoking, and destroy the same summarily without judicial proceedings.

Delivery of opium other than smoking opium.

6. Collectors shall permit the delivery of opium (other than smoking opium), or preparations or derivatives of opium, only when imported for medicinal purposes.

Entry and delivery of opium, preparations and derivatives thereof.

7. Entries of opium (other than smoking opium) and preparations and derivatives thereof imported for medicinal purposes will be permitted for consumption or warehouse at the following named ports only: Baltimore, Boston, Chicago, Detroit, Honolulu, New Orleans, New York, Philadelphia, San Juan, San Francisco, Seattle, and St. Louis. Entries, however, may be made for immediate transportation in bond without appraisement to any of the said ports. Upon entry the merchandise shall be detained by the collector until the regulations herein shall have been complied with, and delivery shall be made only in accordance with these regulations. The collector shall in no case permit delivery unless satisfied that the importations are for medicinal purposes only. If not so satisfied he shall seize the articles and report the facts to the United States attorney.

Declaration of owner or ultimate consignee.

8. Upon every importation of crude or unmanufactured opium and the preparations and derivatives thereof, there shall be filed with the collector at the time of entry a declaration of the owner or ultimate consignee of the merchandise, in the following form:

I, ——— (name of representative), of the ——— (name of firm or corporation), manufacturing chemists or dealers in drugs, do solemnly and truly declare that the ——— (number) cases or packages of opium, preparations or derivatives thereof, more particularly described in the invoice and entry herewith submitted and imported at ——— (port) per ——— (steamship), on the ——— day of ———, 191—, are expressly imported and are intended in good faith to be used by ——— (name of firm or corporation) in the preparation of medicines or are to be sold by ——— (name of firm or corporation) for medicinal purposes only, and such opium, preparations or derivatives thereof, are not intended to be used for smoking.

Entire importation to be ordered into appraiser's warehouse.

9. The collector shall order the entire number of packages of opium or preparations or derivatives thereof into the appraiser's warehouse for examination.

Minimum quantities permitted delivery established.

10. The collector shall permit no delivery of crude or unmanufactured opium in quantities or packages containing less

than 100 pounds; nor of morphine or its salts, either singly or assorted, in quantities or packages containing less than 50 ounces; nor of codeine, heroin, dionin, diacetyl morphine, their salts, or any other derivative of opium or its salts not otherwise provided for, either singly or assorted, in quantities or packages containing less than 25 ounces, and then only upon the report of the appraiser as to their quality, purity, and fitness for medicinal purposes and upon compliance with the existing laws and regulations governing the importation of drugs and medicines: *Provided, however,* That special preparations, rarely imported and usually imported in very small quantities and not known to be used by drug habitues, like papaverine and thebaine, may be imported in smaller quantities by well-known and reputable firms or institutions upon compliance with these regulations.

Duties on opium, etc., deposited in bonded warehouse.

11. Opium containing less than 9 per cent. of morphia and preparations or derivatives of opium deposited in bonded warehouses shall not be removed therefrom without payment of duties and such duties shall not be refunded.

Importers' record of sales.

12. Importers shall keep a record of all sales of imported opium and derivatives or preparations of opium or of articles manufactured by them therefrom, showing the names of purchasers, their place of business, date of sale, and the name and quantity of the article sold, which record shall be open to the inspection of the proper customs officers.

Prohibition of transfer or transshipment of smoking opium.

13. Collectors are cautioned to observe strictly the prohibition, contained in section 5 of the act, of the admission of smoking opium for transportation to any country or the transfer or transshipment of such opium from one vessel to another vessel within any waters of the United States for any purpose.

Penalty for failure to manifest opium, etc.

14. Attention is invited to the provision in section 8 of the act that the *vessel* shall be liable for the penalty and forfeiture prescribed in section 2809, Revised Statutes, when any opium or cocaine or any preparations or derivatives thereof which may be found on a vessel are not shown on the manifest. Subject to this provision, the procedure prescribed in T. D. 32083 of December 14, 1911, will continue in force.

Exports.

15. Pending the promulgation of regulations governing the exportation of opium, cocaine, and derivatives and preparations thereof, collectors of customs will not permit the exportation of any of the articles mentioned in paragraph 6 of the act without express authority in each case.

Mail importations.

16. The provisions of article 830, Customs Regulations of 1908, relative to articles prohibited importation in the mails are hereby extended, so far as applicable, to articles which are the subject of the act appended hereto.

Violations to be reported.

17. Collectors shall report to the department and to the United States attorney any violations of the act which shall come to their knowledge.

Revocation of previous regulations.

18. The regulations in T. D. 29657 of March 27, 1909, are hereby superseded and revoked.

W. G. McADOO, *Secretary.*

EXHIBIT XI.

(T. D. 38035.)

Trade-marks.

Regulations governing the recording of trade-marks registered in the United States Patent Office and trade names under Section 27, Act of February 20, 1905.

TREASURY DEPARTMENT, May 28, 1919.

To collectors of customs and others concerned:

The attention of officers of the customs and others is invited to the following provisions of section 27 of the act approved February 20, 1905, effective April 1, 1905:

SEC. 27. That no article of imported merchandise which shall copy or simulate the name of any domestic manufacture, or manufacturer or trader or of any manufacturer or trader located in any foreign country which, by treaty, convention, or law, affords similar privileges to citizens of the United States, or which shall copy or simulate a trade-mark registered in accordance with the provisions of this act, or shall bear a name or mark calculated to induce the public to believe that the article is manufactured in the United States or that it is manufactured in any foreign country or locality other than the country or locality in which it is in fact manufactured, shall be admitted to entry at any custom-house of the United States; and in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer or trader, and any foreign manufacturer or trader who is entitled under the provisions of a treaty, convention, declaration or agreement between the United States and any foreign country to the advantages afforded by law to citizens of the United States in respect to trade-marks and commercial names, may require his name and residence and the name of the locality in which his goods are manufactured and a copy of the certificate of registration of his trade-mark, issued in accordance with the provisions of this Act, to be recorded in books which shall be kept for this uprose in the Department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the department facsimiles of his name, the name of the locality in which his goods are manufactured, or of his registered trade-mark; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of customs.

The provisions of this section give to manufacturers and traders located in foreign countries, which, by treaty stipulations, give similar privileges to the United States, the same advantages as are given to domestic manufacturers and traders. The act does not affect names or trade-marks heretofore recorded in the Treasury Department, and as to them the protection granted so far as concerns prohibition of importation will continue. Nor does the act appear to make it compulsory on the part of domestic manufacturers or traders or foreign manufacturers or traders to register names (not trade-marks) with the Commissioner of Patents in order to prevent illegal importations.

Domestic manufacturers and traders and foreign manufacturers and traders, to avail themselves of the privileges of the act, so far as concerns trade-marks, are required to register their trade-marks with the Commissioner of Patents before the Treasury Department can act.

Applications for recording the names and trade-marks in this department under section 27 will state the name of the owner, his residence, and the locality in which his goods are manufactured, and in the case of trade-marks should be accompanied with a certified copy of the certificate of registration of his trade-mark issued in accordance with the provisions of the act and the names of the ports to which fac-similes should be sent. In the case of the name of a domestic manufacture, manufacturer, or trader (not registered as a trade-mark in the Patent Office), the application must be accompanied by the proper proof of ownership and proof as to the country or locality in which his goods are manufactured, which must consist of the affidavit of the owner or one of the owners, certified by an officer entitled to administer oaths and having a seal.

On the receipt by a customs officer of any such fac-similes, with information from the department that they have been recorded therein, he will properly record and file them and will exercise care to prevent the entry at the custom house of any article of foreign manufacture copying or simulating such mark.

No fees are charged for recording trade-marks in the Treasury Department and custom houses.

A sufficient number of fac-similes should be forwarded to enable the department to send one copy to each port named in the application, with three additional copies for the files of the department.

Especial attention is invited to the provision in said section prohibiting the entry of articles "which shall bear a name or mark calculated to induce the public to believe that the article is manufactured in the United States, or that it is manufactured in any foreign country or locality other than the country or locality in which it is in fact manufactured," and collectors and other officers of the customs are instructed to use due diligence to prevent violations of this provision.

The provisions of the act also apply to Porto Rico, the Philippine Islands, Hawaii, and any other territory under the jurisdiction and control of the United States.

Attention is also invited to the following provisions of section 3 of the act approved May 4, 1906, effective July 1, 1906:

SEC. 3. That any owner of a trade-mark who shall have a manufacturing establishment within the territory of the United States shall be accorded, so far as the registration and protection of trade-marks used on the products of such establishment are concerned, the same rights and privileges that are accorded to owners of trade-marks domiciled within the territory of the United States by the Act entitled "An Act to authorize the registration of trade-marks used in commerce with foreign nations or among the several States or with Indian tribes, and to protect the same," approved February 20, 1905.

This department has ruled that affidavits accompanying applications for recording the names of foreign manufactures, manufacturers, or traders (not registered as trade-marks in the Patent Office) may be certified by American consular officers.

(107846.)

L. S. ROWE, *Assistant Secretary*.

EXHIBIT XII.

Copyright regulations.

Under the copyright act the following articles are prohibited importation: (T. D. 31754.)

"1. Piratical copies of any work copyrighted in the United States. By the term 'piratical' is meant the printing, reprinting, publishing, copying or reproducing without authority of the copyright proprietor of any article legally copyrighted and on which the copyright is still in force."

"2. Articles bearing a false notice of copyright when there is no existing copyright thereon in the United States."

"3. Authorized foreign reprints of books by an American author copyrighted in the United States."

"4. Authorized copies of any book copyrighted in the United States not produced in accordance with the manufacturing provisions of Section 15 of the copyright Act, except such as are exempted in the said Section 15 and Section 31 of the Act."

All books on which there is an existing copyright in the United States are prohibited importation unless produced in accordance with the manufacturing provision of section 15, whether copyrighted under this act or previous acts. (Opinion of the Attorney General, T. D. 30136, Nov. 24, 1909.)

Copyrighted books produced in accordance with the manufacturing provisions of section 16 of the copyright act, when exported and rebound abroad may be admitted to entry on their return to the United States. (Opinion of the Attorney General, T. D. 30414.)

As copyrighted books are required to be printed and bound in the United States, evidence should be required on entry that such books were exported in a bound condition and not as loose

sheets, and that the printing and binding were both performed within the limits of the United States.

Imported articles found to bear a false notice of copyright will be detained and forfeiture proceedings instituted as provided in Schedule 32.

If satisfactory evidence is not produced to the collector that such imported books were produced in accordance with the manufacturing provisions of section 15, or are exempt therefrom, the books will be seized and forfeiture proceedings instituted as provided in section 32.

Forfeiture proceedings instituted under the copyright act will be conducted in the same manner as in case of merchandise seized for violation of the customs laws, section 32, *supra*. (Arts. 1266 to 1269, Customs Regulations, 1908.)

Authorized editions of copyright books imported through the mails or otherwise in violation of the copyright act may, under customs supervision, be returned to the country of exportation whenever it is shown in a written application to the satisfaction of the Secretary of the Treasury that such importation was not due to willful negligence or fraud. (Sec. 32, *supra*.)

In any case in which a customs officer is in doubt as to whether an article is prohibited importation under the copyright act the articles should be detained and the facts reported to the department for instruction.

FRANKLIN MACVEAGH, *Secretary*.

EXHIBIT XIII.

(T. D. 28627.)

Classification—Change of rate.

Instructions raising classification to higher rate to become effective thirty days after date.

TREASURY DEPARTMENT, *December 18, 1907.*

Sir: You are informed that hereafter all instructions of the Department under which merchandise is to be classified at a higher rate of duty than it has been the practice to collect thereon are not to become effective or put into force by customs officers until thirty days after the date thereof. When classifying officers are of the opinion that the classification of merchandise should be advanced to a higher rate than it has been the practice to assess thereon, they should so report to the Department, in order that general instructions in the matter may be issued.

Respectfully,

JAMES B. REYNOLDS, *Acting Secretary*.

Collector of Customs, New York.

EXHIBIT XIV.

METRIC SYSTEM.

AUTHORIZED TABLE OF WEIGHTS AND MEASURES.

As established by Section 3570, Revised Statutes.

MEASURES OF LENGTH.

Metric denominations and values.		Equivalents in denominations in use.
Myriameter..	10,000 meters.	6.2137 miles.
Kilometer....	1,000 meters.	0.62137 miles, or 3,280 feet and 10 inches.
Hectometer..	100 meters.	328 feet and 1 inch.
Dekameter...	10 meters.	393.7 inches.
Meter	1 meter.	39.37 inches.
Decimeter...	$\frac{1}{10}$ of a meter.	3.937 inches.
Centimeter...	$\frac{1}{100}$ of a meter.	0.3937 inches.
Millimeter...	$\frac{1}{1000}$ of a meter.	0.0394 inches.

MEASURES OF CAPACITY.

Metric denominations and values.			Equivalents in denominations in use.	
Names.	No. of Liters.	Cubic Measure.	Dry Measure.	Liquor or Wine Measure.
Kiloliter, or stere.....	1,000	1 cubic meter.....	1.308 cu. yds.	264.17 gallons.
Hectoliter ...	100	$\frac{1}{10}$ of a cubic meter..	2 bus. and 3.35 pecks.	26.417 gallons.
Dekaliter ...	10	10 cubic decimeters...	9.08 quarts..	2.6417 gallons.
Liter	1	1 cubic decimeter....	0.908 quarts.	1.0567 quarts.
Deciliter	$\frac{1}{10}$	$\frac{1}{10}$ of a cub. decimeter	6.1022 cu. in.	0.845 gills.
Centiliter ...	$\frac{1}{100}$	10 cubic centimeters..	0.6102 cu. in.	0.338 fluid ounces.
Milliliter	$\frac{1}{1000}$	1 cubic centimeter...	0.061 cu. in.	0.27 fluid drams.

MEASURE OF SURFACE.

Metric denominations and values.		Equivalents in denominations in use.
Hectare	10,000 square meters.	2.471 acres.
Are	100 square meters.	119.6 square yards.
Centare	1 square meter.	1550 square inches.

WEIGHTS.

Metric denominations and values.			Equivalents in denominations in use.	
Names.	Number of grams.	Weight of what quantity of water at maximum density.	Avoirdupois weight.	
Millier or tonneau..	1,000,000	1 cubic meter.....	2204.6	pounds.
Quintal	100,000	1 hectoliter.....	220.46	pounds.
Myriagram	10,000	10 liters.....	22.046	pounds.
Kilogram or kilo...	1,000	1 liter.....	2.2046	pounds.
Hectogram	100	1 deciliter.....	3.5274	ounces.
Dekagram	10	10 cubic centimeters.....	0.3527	ounces.
Gram	1	1 cubic centimeter.....	15.432	grains.
Decigram	$\frac{1}{10}$	$\frac{1}{10}$ of a cubic centimeter..	1.5432	grains.
Centigram	$\frac{1}{100}$	10 cubic millimeters.....	0.1543	grains.
Milligram	$\frac{1}{1000}$	1 cubic millimeter.....	0.0154	grains.

APPENDIX

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SPANISH POUNDS

REDUCED TO

UNITED STATES POUNDS.

Spanish lbs.	United States. lbs.	Spanish lbs.	United States. lbs.	Spanish lbs.	United States. lbs.
1	1.0143	38	38.5446	75	76.0748
2	2.0287	39	39.5589	76	77.0891
3	3.0430	40	40.5732	77	78.1035
4	4.0573	41	41.5875	78	79.1178
5	5.0716	42	42.6019	79	80.1321
6	6.0860	43	43.6162	80	81.1465
7	7.1003	44	44.6305	81	82.1608
8	8.1146	45	45.6449	82	83.1751
9	9.1290	46	46.6592	83	84.1895
10	10.1433	47	47.6735	84	85.2038
11	11.1576	48	48.6879	85	86.2181
12	12.1719	49	49.7022	86	87.2325
13	13.1863	50	50.7165	87	88.2468
14	14.2006	51	51.7309	88	89.2611
15	15.2149	52	52.7452	89	90.2754
16	16.2293	53	53.7595	90	91.2898
17	17.2436	54	54.7738	91	92.3041
18	18.2579	55	55.7882	92	93.3184
19	19.2722	56	56.8025	93	94.3328
20	20.2866	57	57.8168	94	95.3471
21	21.3009	58	58.8312	95	96.3614
22	22.3152	59	59.8455	96	97.3758
23	23.3296	60	60.8598	97	98.3901
24	24.3439	61	61.8742	98	99.4044
25	25.3582	62	62.8885	99	100.4188
26	26.3726	63	63.9028	100	101.4330
27	27.3869	64	64.9212	200	202.8660
28	28.4012	65	65.9315	300	304.2990
29	29.4156	66	66.9458	400	405.7320
30	30.4299	67	67.9602	500	507.1650
31	31.4442	68	68.9745	600	608.5980
32	32.4586	69	69.9888	700	710.0320
33	33.4729	70	71.0031	800	811.4650
34	34.4872	71	72.0175	900	912.8970
35	35.5016	72	73.0318	1000	1014.3330
36	36.5159	73	74.0461		
37	37.5302	74	75.0605		

HUNDRED-WEIGHTS AND TONS REDUCED TO POUNDS.

Tons construed to mean twenty hundred-weight, each of one hundred and twelve pounds avoirdupois. (See Section 2951, Revised Statutes.)

Cwts.	Lbs.	Tons.	Lbs.	Tons.	Lbs.	Tons.	Lbs.	Tons.	Lbs.	
1	112	27	60,480	73	163,520	119	266,560	165	369,600	
2	224	28	62,720	74	165,760	120	268,800	166	371,840	
3	336	29	64,960	75	168,000	121	271,040	167	374,080	
4	448	30	67,200	76	170,240	122	273,280	168	376,320	
5	560	31	69,440	77	172,480	123	275,520	169	378,560	
6	672	32	71,680	78	174,720	124	277,760	170	380,800	
7	784	33	73,920	79	176,960	125	280,000	171	383,040	
8	896	34	76,160	80	179,200	126	282,240	172	385,280	
9	1,008	35	78,400	81	181,440	127	284,480	173	387,520	
10	1,120	36	80,640	82	183,680	128	286,720	174	389,760	
11	1,232	37	82,880	83	185,920	129	288,960	175	392,000	
12	1,344	38	85,120	84	188,160	130	291,200	176	394,240	
13	1,456	39	87,360	85	190,400	131	293,440	177	396,480	
14	1,568	40	89,600	86	192,640	132	295,680	178	398,720	
15	1,680	41	91,840	87	194,880	133	297,920	179	400,960	
16	1,792	42	94,080	88	197,120	134	300,160	180	403,200	
17	1,904	43	96,320	89	199,360	135	302,400	181	405,440	
18	2,016	44	98,560	90	201,600	136	304,640	182	407,680	
19	2,128	45	100,800	91	203,840	137	306,880	183	409,920	
Tons		46	103,040	92	206,080	138	309,120	184	412,160	
	1	2,240	47	105,280	93	208,320	139	311,360	185	414,400
	2	4,480	48	107,520	94	210,560	140	313,600	186	416,640
	3	6,720	49	109,760	95	212,800	141	315,840	187	418,880
	4	8,960	50	112,000	96	215,040	142	318,080	188	421,120
	5	11,200	51	114,240	97	217,280	143	320,320	189	423,360
	6	13,440	52	116,480	98	219,520	144	322,560	190	425,600
	7	15,680	53	118,720	99	221,760	145	324,800	191	427,840
	8	17,920	54	120,960	100	224,000	146	327,040	192	430,080
	9	20,160	55	123,200	101	226,240	147	329,280	193	432,320
	10	22,400	56	125,440	102	228,480	148	331,520	194	434,560
	11	24,640	57	127,680	103	230,720	149	333,760	195	436,800
	12	26,880	58	129,920	104	232,960	150	336,000	196	439,040
	13	29,120	59	132,160	105	235,200	151	338,240	197	441,280
	14	31,360	60	134,400	106	237,440	152	340,480	198	443,520
	15	33,600	61	136,640	107	239,680	153	342,720	199	445,760
	16	35,840	62	138,880	108	241,920	154	344,960	200	448,000
	17	38,080	63	141,120	109	244,160	155	347,200	300	672,000
	18	40,320	64	143,360	110	246,400	156	349,440	400	896,000
	19	42,560	65	145,600	111	248,640	157	351,680	500	1,120,000
	20	44,800	66	147,840	112	250,880	158	353,920	600	1,344,000
	21	47,040	67	150,080	113	253,120	159	356,160	700	1,568,000
	22	49,280	68	152,320	114	255,360	160	358,400	800	1,792,000
	23	51,520	69	154,560	115	257,600	161	360,640	900	2,016,000
	24	53,760	70	156,800	116	259,840	162	362,880	1,000	2,240,000
	25	56,000	71	159,040	117	262,080	163	365,120		
	26	58,240	72	161,280	118	264,320	164	367,360		

LITERS REDUCED TO U. S. WINE GALLONS.

100 CENTILITERS = 1 LITER = 1.0567 QUARTS = .26417 GALLON.

Liters.	Gallons.	Liters.	Gallons.	Liters.	Gallons.
1	.2642	38	10.0387	74	19.5490
2	.5284	39	10.3028	75	19.8131
3	.7925	40	10.5670	76	20.0773
4	1.0567	41	10.8312	77	20.3415
5	1.3209	42	11.0954	78	20.6057
6	1.5851	43	11.3595	79	20.8698
7	1.8492	44	11.6237	80	21.1340
8	2.1134	45	11.8879	81	21.3982
9	2.3776	46	12.1521	82	21.6623
10	2.6418	47	12.4162	83	21.9265
11	2.9059	48	12.6804	84	22.1907
12	3.1701	49	12.9446	85	22.4549
13	3.4343	50	13.2088	86	22.7190
14	3.6985	51	13.4729	87	22.9832
15	3.9626	52	13.7371	88	23.2474
16	4.2268	53	14.0013	89	23.5116
17	4.4910	54	14.2654	90	23.7758
18	4.7552	55	14.5296	91	24.0399
19	5.0193	56	14.7938	92	24.3041
20	5.2835	57	15.0580	93	24.5683
21	5.5477	58	15.3222	94	24.8324
22	5.8119	59	15.5863	95	25.0966
23	6.0760	60	15.8505	96	25.3608
24	6.3402	61	16.1147	97	25.6250
25	6.6044	62	16.3789	98	25.8892
26	6.8686	63	16.6430	99	26.1533
27	7.1327	64	16.9072	100	26.4175
28	7.3969	65	17.1714	200	52.8350
29	7.6611	66	17.4356	300	79.2525
30	7.9253	67	17.6997	400	105.6700
31	8.1894	68	17.9639	500	132.0875
32	8.4536	69	18.2281	600	158.5050
33	8.7178	70	18.4923	700	184.9225
34	8.9820	71	18.7564	800	211.3400
35	9.2461	72	19.0206	900	237.7575
36	9.5103	73	19.2848	1000	264.1750
37	9.7745				

KILOGRAMS OR KILOS REDUCED TO AVOIRDUPOIS POUNDS.

1000 GRAMS = 1 KILO = 2.2046 LBS.

Kilos.	U. S. lbs.	Kilos.	U. S. lbs.	Kilos.	U. S. lbs.
1	2.2046	38	83.7748	74	163.1404
2	4.4092	39	85.9794	75	165.3450
3	6.6138	40	88.1840	76	167.5496
4	8.8184	41	90.3886	77	169.7542
5	11.0230	42	92.5932	78	171.9588
6	13.2276	43	94.7978	79	174.1634
7	15.4322	44	97.0024	80	176.3680
8	17.6368	45	99.2070	81	178.5726
9	19.8414	46	101.4116	82	180.7772
10	22.0460	47	103.6162	83	182.9818
11	24.2506	48	105.8208	84	185.1864
12	26.4552	49	108.0254	85	187.3910
13	28.6598	50	110.2300	86	189.5956
14	30.8644	51	112.4346	87	191.8002
15	33.0690	52	114.6392	88	194.0048
16	35.2736	53	116.8438	89	196.2094
17	37.4782	54	119.0484	90	198.4140
18	39.6828	55	121.2530	91	200.6186
19	41.8874	56	123.4576	92	202.8232
20	44.0920	57	125.6622	93	205.0278
21	46.2966	58	127.8668	94	207.2324
22	48.5012	59	130.0714	95	209.4370
23	50.7058	60	132.2760	96	211.6416
24	52.9104	61	134.4806	97	213.8462
25	55.1150	62	136.6852	98	216.0508
26	57.3196	63	138.8898	99	218.2554
27	59.5242	64	141.0944	100	220.4600
28	61.7288	65	143.2990	200	440.9200
29	63.9334	66	145.5036	300	661.3800
30	66.1380	67	147.7082	400	881.8400
31	68.3426	68	149.9128	500	1102.3000
32	70.5472	69	152.1174	600	1322.7600
33	72.7518	70	154.3220	700	1543.2200
34	74.9564	71	156.5266	800	1763.6800
35	77.1610	72	158.7312	900	1984.1400
36	79.3656	73	160.9358	1000	2204.6000
37	81.5702				

ONE METRE REDUCED TO SQUARE YARDS

FROM

 $\frac{1}{2}$ TO 100 CENTIMETRES WIDE.

1 METRE = 100 CENTIMETRES = 39.37 INCHES.

Width in C. M.	Sq. Yds.	Width in C. M.	Sq. Yds.	Width in C. M.	Sq. Yds.
$\frac{1}{2}$.00598	34	.40664	68	.81328
1	.01196	35	.41860	69	.82524
2	.02392	36	.43056	70	.83720
3	.03588	37	.44252	71	.84916
4	.04784	38	.45448	72	.86112
5	.05980	39	.46644	73	.87308
6	.07176	40	.47840	74	.88504
7	.08372	41	.49037	75	.89700
8	.09568	42	.50232	76	.90896
9	.10764	43	.51428	77	.92092
10	.11960	44	.52624	78	.93288
11	.13156	45	.53820	79	.94484
12	.14352	46	.55016	80	.95680
13	.15548	47	.56212	81	.96876
14	.16744	48	.57408	82	.98072
15	.17940	49	.58604	83	.99268
16	.19136	50	.59800	84	1.00464
17	.20332	51	.60996	85	1.01660
18	.21528	52	.62192	86	1.02856
19	.22724	53	.63388	87	1.04052
20	.23920	54	.64584	88	1.05248
21	.25116	55	.65780	89	1.06444
22	.26312	56	.66976	90	1.07640
23	.27508	57	.68172	91	1.08836
24	.28704	58	.69368	92	1.10032
25	.29900	59	.70564	93	1.11228
26	.31096	60	.71760	94	1.12424
27	.32292	61	.72956	95	1.13620
28	.33488	62	.74152	96	1.14816
29	.34684	63	.75348	97	1.16012
30	.35880	64	.76544	98	1.17208
31	.37076	65	.77740	99	1.18404
32	.38272	66	.78936	100	1.19600
33	.39468	67	.80132		

LINEAL YARD
FROM $\frac{1}{8}$ OF AN INCH TO 100 INCHES IN WIDTH

REDUCED TO
SQUARE YARDS.

Inches Wide.	Sq. Yds.	Inches Wide.	Sq. Yds.	Inches Wide.	Sq. Yds.
$\frac{1}{8}$.0035	30	.8333	66	1.8333
$\frac{1}{4}$.0069	31	.8611	67	1.8611
$\frac{3}{8}$.0104	32	.8889	68	1.8888
$\frac{1}{2}$.0139	33	.9167	69	1.9166
$\frac{5}{8}$.0174	34	.9444	70	1.9444
$\frac{3}{4}$.0208	35	.9722	71	1.9722
$\frac{7}{8}$.0242	36	1.0000	72	2.0000
1	.02775	37	1.0277	73	2.0278
2	.0555	38	1.0555	74	2.0556
3	.0833	39	1.0833	75	2.0833
4	.1111	40	1.1111	76	2.1111
5	.1389	41	1.1389	77	2.1389
6	.1667	42	1.1667	78	2.1667
7	.1944	43	1.1944	79	2.1944
8	.2222	44	1.2222	80	2.2222
9	.2500	45	1.2500	81	2.2500
10	.2778	46	1.2777	82	2.2778
11	.3055	47	1.3055	83	2.3056
12	.3333	48	1.3333	84	2.3333
13	.3611	49	1.3611	85	2.3611
14	.3888	50	1.3888	86	2.3889
15	.4166	51	1.4166	87	2.4167
16	.4444	52	1.4444	88	2.4444
17	.4722	53	1.4722	89	2.4722
18	.5000	54	1.5000	90	2.5000
19	.5278	55	1.5277	91	2.5278
20	.5555	56	1.5555	92	2.5556
21	.5833	57	1.5833	93	2.5833
22	.6111	58	1.6111	94	2.6111
23	.6389	59	1.6388	95	2.6389
24	.6666	60	1.6666	96	2.6667
25	.6944	61	1.6944	97	2.6944
26	.7222	62	1.7222	98	2.7222
27	.7500	63	1.7500	99	2.7500
28	.7777	64	1.7777	100	2.7778
29	.8056	65	1.8055		

APPENDIX

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ENGLISH POUNDS, QUARTERS, HUNDRED-WEIGHTS AND TONS REDUCED TO KILOS.

Lbs.	Kilos.	Lbs.	Kilos.	Lbs.	Kilos.	Lbs.	Kilos.
1	0.4535	31	14.0585	61	27.6635	91	41.2685
2	.9070	32	14.5120	62	28.1170	92	41.7220
3	1.3605	33	14.9655	63	28.5705	93	42.1755
4	1.8140	34	15.4190	64	29.0240	94	42.6290
5	2.2675	35	15.8725	65	29.4775	95	43.0825
6	2.7210	36	16.3260	66	29.9310	96	43.5360
7	3.1745	37	16.7795	67	30.3845	97	43.9895
8	3.6280	38	17.2330	68	30.8380	98	44.4430
9	4.0815	39	17.6865	69	31.2915	99	44.8965
10	4.5350	40	18.1400	70	31.7450	100	45.3500
11	4.9885	41	18.5935	71	32.1985	200	90.7000
12	5.4420	42	19.0470	72	32.6520	300	136.0500
13	5.8955	43	19.5005	73	33.1055	400	181.4000
14	6.3490	44	19.9540	74	33.5590	500	226.7500
15	6.8025	45	20.4075	75	34.0125	600	272.1000
16	7.2560	46	20.8610	76	34.4660	700	317.4500
17	7.7095	47	21.3145	77	34.9195	800	362.8000
18	8.1630	48	21.7680	78	35.3730	900	408.1500
19	8.6165	49	22.2215	79	35.8265	1,000	453.5000
20	9.0700	50	22.6750	80	36.2800	2,000	907
21	9.5235	51	23.1285	81	36.7335	3,000	1,360.5000
22	9.9770	52	23.5820	82	37.1870	4,000	1,814
23	10.4305	53	24.0355	83	37.6405	5,000	2,267.5000
24	10.8840	54	24.4890	84	38.0940	6,000	2,721
25	11.3375	55	24.9425	85	38.5475	7,000	3,174.5000
26	11.7910	56	25.3960	86	39.0010	8,000	3,628
27	12.2445	57	25.8495	87	39.4545	9,000	4,081.5000
28	12.6980	58	26.3030	88	39.9080	10,000	4,535
29	13.1515	59	26.7565	89	40.3615	20,000	9,070
30	13.6050	60	27.2100	90	40.8150	30,000	13,605

Quantity.	Kilos.	Quantity.	Kilos.	Quantity.	Kilos.	Quantity.	Kilos.
Quarters (28 lbs.)		Hundred- weights (112 lbs.)		Hundred- weights (112 lbs.)		Tons (2,240 lbs.)	
1	12.7	4	203.2	12	609.6	1	1,016
2	25.4	5	254	13	660.4	2	2,032
3	38.1	6	304.8	14	711.2	3	3,048
Hundred- weights (112 lbs.)		7	355.6	15	762	4	4,064
1	50.8	8	406.4	16	812.8	5	5,080
2	101.6	9	457.2	17	863.6	6	6,096
3	152.4	10	508	18	914.4	7	7,112
		11	558.8	19	965.2	8	8,128
						9	9,144
						10	10,160

JAPANESE MOMMES REDUCED TO AVOIRDUPOIS POUNDS.

1 MOMME = 3.750 GRAMMES. (T. D. 18590.)

M.	Pounds.	M.	Pounds.	M.	Pounds.
1	.00826725	35	.28935375	69	.57044025
2	.01653450	36	.29762100	70	.57870750
3	.02480175	37	.30588825	71	.58697475
4	.03306900	38	.31415550	72	.59524200
5	.04133625	39	.32242275	73	.60350925
6	.04960350	40	.33069000	74	.61177650
7	.05787075	41	.33895725	75	.62004375
8	.06613800	42	.34722450	76	.62831100
9	.07440525	43	.35549175	77	.63657825
10	.08267250	44	.36375900	78	.64484550
11	.09093975	45	.37202625	79	.65311275
12	.09920700	46	.38029350	80	.66138000
13	.10747425	47	.38856075	81	.66964725
14	.11574150	48	.39682800	82	.67791450
15	.12400875	49	.40509525	83	.68618175
16	.13227600	50	.41336250	84	.69444900
17	.14054325	51	.42162975	85	.70271625
18	.14881050	52	.42989700	86	.71098350
19	.15707775	53	.43816425	87	.71925075
20	.16534500	54	.44643150	88	.72751800
21	.17361225	55	.45469875	89	.73578525
22	.18187950	56	.46296600	90	.74405250
23	.19014675	57	.47123325	91	.75231975
24	.19841400	58	.47950050	92	.76058700
25	.20668125	59	.48776775	93	.76885425
26	.21494850	60	.49603500	94	.77712150
27	.22321575	61	.50430225	95	.78538875
28	.23148300	62	.51256950	96	.79365600
29	.23975025	63	.52083675	97	.80192325
30	.24801750	64	.52910400	98	.81019050
31	.25628475	65	.53737125	99	.81845775
32	.26455200	66	.54563850	100	.82672500
33	.27281925	67	.55390575		
34	.28108650	68	.56217300		

LITRES CONVERTED INTO WINE GALLONS.

Litres.	Gallons.	Litres.	Gallons.	Litres.	Gallons.
1	.264175	41	10.831175	80	21.134000
2	.528350	42	11.095350	81	21.398175
3	.792525	43	11.359525	82	21.662350
4	1.056700	44	11.623700	83	21.926525
5	1.320875	45	11.887875	84	22.190700
6	1.585050	46	12.152050	85	22.454875
7	1.849225	47	12.416225	86	22.719050
8	2.113400	48	12.680400	87	22.983225
9	2.377575	49	12.944575	88	23.247400
10	2.641750	50	13.208750	89	23.511575
11	2.905925	51	13.472925	90	23.775750
12	3.170100	52	13.737100	91	24.039925
13	3.434275	53	14.001275	92	24.304100
14	3.698450	54	14.265450	93	24.568275
15	3.962625	55	14.529625	94	24.832450
16	4.226800	56	14.793800	95	25.096625
17	4.490975	57	15.057975	96	25.360800
18	4.755150	58	15.322150	97	25.624975
19	5.019325	59	15.586325	98	25.889150
20	5.283500	60	15.850500	99	26.153325
21	5.547675	61	16.114675	100	26.4175
22	5.811850	62	16.378850	200	52.8350
23	6.076025	63	16.643025	300	79.2525
24	6.340200	64	16.907200	400	105.6700
25	6.604375	65	17.171375	500	132.0875
26	6.868550	66	17.435550	600	158.5050
27	7.132725	67	17.699725	700	184.9225
28	7.396900	68	17.963900	800	211.3400
29	7.661075	69	18.228075	900	237.7575
30	7.925250	70	18.492250	1,000	264.175
31	8.189425	71	18.756425	2,000	528.350
32	8.453600	72	19.020600	3,000	792.525
33	8.717775	73	19.284775	4,000	1,056.700
34	8.981950	74	19.548950	5,000	1,320.875
35	9.246125	75	19.813125	6,000	1,585.050
36	9.510300	76	20.077300	7,000	1,849.225
37	9.774475	77	20.341475	8,000	2,113.400
38	10.038650	78	20.605650	9,000	2,377.575
39	10.302825	79	20.869825	10,000	2,641.750
40	10.567000				

UNITED STATES AND ENGLISH WEIGHTS AND MEASURES.

AVOIRDUPOIS WEIGHT.		Grams.
1 dram	=	1.77184628
16 drams	= 1 ounce	28.3495406
		Kilos.
16 ounces	= 1 pound	0.45359265
28 pounds	= 1 quarter	12.70059420
4 quarters	= 1 hundredweight ..	50.80237680
20 hundredweight..	= 1 ton of 2240 pounds =	1,016.0475360
or—		
25 pounds	= 1 quarter	11.33981625
100 pounds	= 1 hundredweight ..	45.35926500
2,000 pounds	= 1 ton	907.1853000
1 kilo = 2.2046212 pounds avoirdupois.		

TROY WEIGHT.		Grams.
1 grain	=	0.064798949
24 grains	= 1 pennyweight	1.55517478
20 pennyweights	= 1 ounce	31.1034956
12 ounces	= 1 pound	373.241948
1 gram = 15.43235 troy grains.		

APOTHECARIES' WEIGHT.		Grams.
1 grain	=	0.064798949
20 grainss	= 1 scruple (℥).....	1.29597898
3 scruples	= 1 dram (ʒ).....	3.8879369
8 drams	= 1 ounce (ʒ).....	31.1034956
12 ounces	= 1 pound (lb.).....	373.241948
1 gram = 0.7716175 scruple.		

WINE MEASURE (UNITED STATES).		Liters.
1 minim	=	.000061621093
60 minims	= 1 fluidrachm (fl. ʒ) =	.00369726576
8 fluidrachms	= 1 fluidounce (fl. ʒ). =	.029578125
4 fluidounces	= 1 gill1183125
4 gills	= 1 pint47325
2 pints	= 1 quart9465
4 quarts	= 1 gallon	3.786
31½ gallons	= 1 barrel	119.259
42 gallons	= 1 tierce	159.012
2 barrels	= 1 hogshead	238.518
2 hogsheads	= 1 pipe or butt.....	477.036
2 pipes	= 1 tun	954.072
1 liter = 0.2641131 gallon.		

DRY MEASURE.		Liters.
1 pint	=	0.550675
2 pints	= 1 quart10135
8 quarts	= 1 peck	8.8108
4 pecks	= 1 bushel	35.2432
8 bushels	= 1 quarter	281.9456
4 quarters	= 1 chaldron	1,127.7824
1 English or Imperial struck bushel = 1.0315 United States bushels = 36.3533608 liters.		
3 Imperial bushels = 1 English sack.		
8 Imperial bushels or 8½ United States bushels (nearly) = 1 English quarter.		
5 English quarters = 1 English load.		
1 hectoliter = 2.8374267 United States bushels.		

UNITED STATES AND ENGLISH WEIGHTS AND MEASURES.—
Continued.

CUBIC MEASURE,		Cubic centimeters.
1 line	=	0.2539954
10 lines	= 1 inch	2.5399541
		Meters.
4 inches	= 1 hand	0.101598164
12 inches	= 1 foot304794493
3 feet	= 1 yard91438348
2 yards	= 1 fathom	1.82876696
5½ yards	= 1 rod	5.02910914
40 rods	= 1 furlong	201.1643656
8 furlongs	= 1 mile (1,760 yards) ..	1,609.3149248
3 miles	= 1 league	4,827.9447744
1 meter = 1.093633 yards.		

CLOTH MEASURE.		Centimeters.
2½ inches	= 1 nail	6.34988525
		Meters.
9 inches	= 1 quarter	0.228595869
27 inches	= 1 ell Flemish685787607
36 inches	= 1 yard91438348
45 inches	= 1 ell English	1.142979345
54 inches	= 1 ell French	1.371575214

SQUARE MEASURE.		
1 sq. inch	=	6.4513668301 sq. centimeters.
144 sq. inches = 1 sq. foot	=	.09289968113 sq. meters.
9 sq. feet. = 1 sq. yard	=	.83609714849 sq. meters.
30¼ sq. yards = 1 sq. rod or perch ..	=	25.2919383397 sq. meters.
40 sq. rods. = 1 rood	=	10.11677533588 ares.
4 roods. = 1 acre	=	40.46710134352 ares.
640 acres. = 1 sq. mile	=	258.9894464 hectares.
1 sq. meter = 1.1960332 sq. yards.		

MEASURES OF LENGTH.		Centimeters.
1 cubic inch	=	16.386175554
		Cubic meters.
1,728 cubic inches	= 1 cubic foot	0.02831531
16 cubic feet	= 1 cord foot453044976
27 cubic feet	= 1 cubic yard764513412
40 ft. round timber. = or load	=	1.132612435
42 cubic feet	= 1 ton shipping	1.189243062
50 feet hewn timber = 1 ton or load ..	=	1.41576555
128 cubic feet	= 1 cord	3.624359808
1 cubic meter = 1.3080215 cubic yards.		

TONNAGE.		
1 register ton	=	100 cubic feet.
40 cubic feet	=	1 United States shipping ton.
		32.143 United States bushels.
		31.16 Imperial bushels.
42 cubic feet	=	1 British shipping ton.
		32.719 Imperial bushels.
		33.75 United States bushels.
50 cubic feet	=	1 keel.

MISCELLANEOUS WEIGHTS AND MEASURES.

Name.	Locality.	U. S. Equivalent.
Aam	Amsterdam	41 galls.
Ahm	Amsterdam	41 galls.
Archin	Russia	$\frac{7}{8}$ yd.
Arratel	Brazil	1,012 lbs.
	Portugal	1,012 lbs.
Arroba	Brazil	32.38 lbs.
	Spain	25.35 lbs.
Aune	Switzerland	$1\frac{1}{4}$ yds.
Bushel	Great Britain.....	1,0316 bu.
Candy	Allepo	660 lbs.
	Bombay	559.968 lbs.
	Muscat	525 lbs.
Cantar	Turkey	125 lbs.
Carga	Crete	4.325 bu.
Catty ...	China, Japan and Sumatra....	$1\frac{1}{8}$ lbs.
	Java	1.36 lbs.
Checki	Smyrna	1.77 lbs.
Drachma	Greece	$\frac{1}{2}$ oz.
Fanega	Argentina	3.75 bu.
	Chile	2.838 bu.
	Madeira	1.601 bu.
	Spain	16 galls.
Gallon	Great Britain.....	1.2009 gall.
Hecto	Para	112 lbs.
	Brazil, except Para.....	$81\frac{1}{2}$ lbs.
Inch	France	1.0657 inches.
	Italy	0.9864 inches.
Kau	China	$1\frac{1}{8}$ lbs.
	Netherlands2642 gall.
Klu	Japan	$1\frac{1}{8}$ oz.
Liang	China	$1\frac{1}{8}$ oz.
Libra	Same as pound.	
Livre	Same as pound.	
Maund	Bengal	$82\frac{3}{4}$ lbs.
	Bombay	28 lbs.
	Calcutta	$74\frac{3}{8}$ lbs.
	Madras	25 lbs.
	Muscat	$8\frac{1}{8}$ lbs.
Monme	Japan008267 lb.
Oke	Greek	2.75578 lbs.
	Smyrna	2.83282 lbs.
	Turkey	2.81857 lbs.
Palm (marble)...	Italy	0.5555 cu. ft.
Palma	Italy	9.864 inches.
Pecul	China, Japan and Sumatra....	$133\frac{1}{8}$ lbs.
	Java	136 lbs.
	Siam	133.3783 lbs.

MISCELLANEOUS WEIGHTS AND MEASURES.—*Continued.*

Name.	Locality.	U. S. Equivalent.
Pecul	Singapore	133 $\frac{1}{8}$ lbs.
Pik	Turkey	26 $\frac{3}{4}$ inches.
Pik, square.....	Smyrna574 sq. yd.
Pfund	Same as pound.	
Pood	Russia	36.113 lbs.
Pound	Brazil	1.012 lbs.
	Chile	1.014 lbs.
	Cuba	1.0161 lbs.
	Hayti	1.0792 lbs.
	Germany	1.1023 lbs.
	Greece	1.0526 lbs.
	Mexico	1.01465 lbs.
	Netherlands	1.1023 lbs.
	Nicaragua	1.0143 lbs.
	Peru	1.0143 lbs.
	San Domingo.....	1.0792 lbs.
	Russia9028 lbs.
	Uruguay	1.0143 lbs.
	Venezuela	1.0161 lbs.
Quintal	Italy	220.46 lbs.
	Argentina	101.4 lbs.
	Brazil	129.54 lbs.
Rotolo	Italy	1.9645 lbs.
Tael	China	1 $\frac{1}{3}$ oz.
Velt	France	2 galls.
Zar	Persia	40.95 inches.

EXHIBIT XV.

POUND STERLING OF GREAT BRITAIN

REDUCED TO

CUSTOM-HOUSE STANDARD

AT \$4.8665 AS FIXED BY SECTION 3565 OF THE REVISED STATUTES.

£ s.	\$ cts.	£	\$ cts.	£	\$ cts.	£	\$ cts.
1	.2433	14	68.1310	46	223.8590	78	379.5870
2	.4866	15	72.9975	47	228.7255	79	384.4535
3	.7299	16	77.8640	48	233.5920	80	389.3200
4	.9732	17	82.7305	49	238.4585	81	394.1865
5	1.2165	18	87.5970	50	243.3250	82	399.0530
6	1.4598	19	92.4635	51	248.1915	83	403.9195
7	1.7031	20	97.3300	52	253.0580	84	408.7860
8	1.9464	21	102.1965	53	257.9245	85	413.6525
9	2.1897	22	107.0630	54	262.7910	86	418.5190
10	2.4330	23	111.9295	55	267.6575	87	423.3855
11	2.6763	24	116.7960	56	272.5240	88	428.2520
12	2.9196	25	121.6625	57	277.3905	89	433.1185
13	3.1629	26	126.5290	58	282.2570	90	437.9850
14	3.4062	27	131.3955	59	287.1235	91	442.8515
15	3.6495	28	136.2620	60	291.9900	92	447.7180
16	3.8928	29	141.1285	61	296.8565	93	452.5845
17	4.1361	30	145.9950	62	301.7230	94	457.4510
18	4.3794	31	150.8615	63	306.5895	95	462.3175
19	4.6227	32	155.7280	64	311.4560	96	467.1840
£1	4.8665	33	160.5945	65	316.3225	97	472.0505
2	9.7330	34	165.4610	66	321.1890	98	476.9170
3	14.5995	35	170.3275	67	326.0555	99	481.7835
4	19.4660	36	175.1940	68	330.9220	100	486.6500
5	24.3325	37	180.0605	69	335.7885	200	973.300
6	29.1990	38	184.9270	70	340.6550	300	1459.950
7	34.0655	39	189.7935	71	345.5215	400	1946.600
8	38.9320	40	194.6600	72	350.3880	500	2433.250
9	43.7985	41	199.5265	73	355.2545	600	2919.900
10	48.6650	42	204.3930	74	360.1210	700	3406.550
11	53.5315	43	209.2595	75	364.9875	800	3893.200
12	58.3980	44	214.1260	76	369.8540	900	4379.850
13	63.2645	45	218.9925	77	374.7205	1000	4866.500

FRANC OF FRANCE, SWITZERLAND AND BELGIUM; LIRE OF
ITALY; DRACHMA OF GREECE, AND PESETA OF SPAIN

REDUCED TO

CUSTOM-HOUSE STANDARD.

1 FRANC OF 100 CENTIMES = $19\frac{3}{10}$ CENTS U. S. CURRENCY.

Francs.	\$ cts.	Francs.	\$ cts.	Francs.	\$ cts.
1	.193	38	7.334	75	14.475
2	.386	39	7.527	76	14.668
3	.579	40	7.720	77	14.861
4	.772	41	7.913	78	15.054
5	.965	42	8.106	79	15.247
6	1.158	43	8.299	80	15.440
7	1.351	44	8.492	81	15.633
8	1.544	45	8.685	82	15.826
9	1.737	46	8.878	83	16.019
10	1.930	47	9.071	84	16.212
11	2.123	48	9.264	85	16.405
12	2.316	49	9.457	86	16.598
13	2.509	50	9.650	87	16.791
14	2.702	51	9.843	88	16.984
15	2.895	52	10.036	89	17.177
16	3.088	53	10.229	90	17.370
17	3.281	54	10.422	91	17.563
18	3.474	55	10.615	92	17.756
19	3.667	56	10.808	93	17.949
20	3.860	57	11.001	94	18.142
21	4.053	58	11.194	95	18.335
22	4.246	59	11.387	96	18.528
23	4.439	60	11.580	97	18.721
24	4.632	61	11.773	98	18.914
25	4.825	62	11.966	99	19.107
26	5.018	63	12.159	100	19.300
27	5.211	64	12.352	200	38.600
28	5.404	65	12.545	300	57.900
29	5.597	66	12.738	400	77.200
30	5.790	67	12.931	500	96.500
31	5.983	68	13.124	600	115.800
32	6.176	69	13.317	700	135.100
33	6.369	70	13.510	800	154.400
34	6.562	71	13.703	900	173.700
35	6.755	72	13.896	1000	193.000
36	6.948	73	14.089		
37	7.141	74	14.282		

IMPORTERS FIRST AID

MARK OF THE GERMAN EMPIRE

REDUCED TO

CUSTOM-HOUSE STANDARD.

1 MARK OF 100 PFENNIGS = $23\frac{7}{10}$ CENTS U. S. CURRENCY.

Marks.	\$ cts.	Marks.	\$ cts.	Marks.	\$ cts.
1	.238	38	9.044	75	17.850
2	.476	39	9.282	76	18.088
3	.714	40	9.520	77	18.326
4	.952	41	9.758	78	18.564
5	1.190	42	9.996	79	18.802
6	1.428	43	10.234	80	19.040
7	1.666	44	10.472	81	19.278
8	1.904	45	10.710	82	19.516
9	2.142	46	10.948	83	19.754
10	2.380	47	11.186	84	19.992
11	2.618	48	11.424	85	20.230
12	2.856	49	11.662	86	20.468
13	3.094	50	11.900	87	20.706
14	3.332	51	12.138	88	20.944
15	3.570	52	12.376	89	21.182
16	3.808	53	12.614	90	21.420
17	4.046	54	12.852	91	21.658
18	4.284	55	13.090	92	21.896
19	4.522	56	13.328	93	22.134
20	4.760	57	13.566	94	22.372
21	4.998	58	13.804	95	22.610
22	5.236	59	14.042	96	22.848
23	5.474	60	14.280	97	23.086
24	5.712	61	14.518	98	23.324
25	5.950	62	14.756	99	23.562
26	6.188	63	14.994	100	23.800
27	6.426	64	15.232	200	47.600
28	6.664	65	15.470	300	71.400
29	6.902	66	15.708	400	95.200
30	7.140	67	15.946	500	119.000
31	7.378	68	16.184	600	142.800
32	7.616	69	16.422	700	166.600
33	7.854	70	16.660	800	190.400
34	8.092	71	16.898	900	214.200
35	8.330	72	17.136	1000	238.000
36	8.568	73	17.374		
37	8.806	74	17.612		

CROWNS OF DENMARK, NORWAY AND SWEDEN

REDUCED TO

CUSTOM-HOUSE STANDARD

AT $26\frac{8}{10}$ CENT. U. S. CURRENCY.

Crowns.	\$ cts.	Crowns.	\$ cts.	Crowns.	\$ cts.
1	.268	38	10.184	75	20.100
2	.536	39	10.452	76	20.368
3	.804	40	10.720	77	20.636
4	1.072	41	10.988	78	20.904
5	1.340	42	11.256	79	21.172
6	1.608	43	11.524	80	21.440
7	1.876	44	11.792	81	21.708
8	2.144	45	12.060	82	21.976
9	2.412	46	12.328	83	22.244
10	2.680	47	12.596	84	22.512
11	2.948	48	12.864	85	22.780
12	3.216	49	13.132	86	23.048
13	3.484	50	13.400	87	23.316
14	3.752	51	13.668	88	23.584
15	4.020	52	13.936	89	23.852
16	4.288	53	14.204	90	24.120
17	4.556	54	14.472	91	24.388
18	4.824	55	14.740	92	24.656
19	5.092	56	15.008	93	24.924
20	5.360	57	15.276	94	25.192
21	5.628	58	15.544	95	25.460
22	5.896	59	15.812	96	25.728
23	6.164	60	16.080	97	25.996
24	6.432	61	16.348	98	26.264
25	6.700	62	16.616	99	26.532
26	6.968	63	16.884	100	26.800
27	7.236	64	17.152	200	53.600
28	7.504	65	17.420	300	80.400
29	7.772	66	17.688	400	107.200
30	8.040	67	17.956	500	134.000
31	8.308	68	18.224	600	160.800
32	8.576	69	18.492	700	187.600
33	8.844	70	18.760	800	214.400
34	9.112	71	19.028	900	241.200
35	9.380	72	19.296	1000	268.000
36	9.648	73	19.564		
37	9.916	74	19.832		

AUSTRIAN CROWN REDUCED TO U. S. CUSTOMS STANDARD.

EACH = 20.3 CENTS.

Crowns	\$	Crowns	\$	Crowns	\$	Crowns	\$
1	.203	35	7.105	69	14.007	400	81.20
2	.406	36	7.308	70	14.210	500	101.50
3	.609	37	7.511	71	14.413	600	121.80
4	.812	38	7.714	72	14.616	700	142.10
5	1.015	39	7.917	73	14.819	800	162.40
6	1.218	40	8.120	74	15.022	900	182.70
7	1.421	41	8.323	75	15.225	1,000	203.00
8	1.624	42	8.526	76	15.428	1,500	304.50
9	1.827	43	8.729	77	15.631	2,000	406.00
10	2.030	44	8.932	78	15.834	2,500	507.50
11	2.233	45	9.135	79	16.037	3,000	609.00
12	2.436	46	9.338	80	16.240	3,500	710.50
13	2.639	47	9.541	81	16.443	4,000	812.00
14	2.842	48	9.744	82	16.646	4,500	913.50
15	3.045	49	9.947	83	16.849	5,000	1,015.00
16	3.248	50	10.150	84	17.052	5,500	1,116.50
17	3.451	51	10.353	85	17.255	6,000	1,218.00
18	3.654	52	10.556	86	17.458	6,500	1,319.50
19	3.857	53	10.759	87	17.661	7,000	1,421.00
20	4.060	54	10.962	88	17.864	7,500	1,522.50
21	4.263	55	11.165	89	18.067	8,000	1,624.00
22	4.466	56	11.368	90	18.270	8,500	1,725.50
23	4.669	57	11.571	91	18.473	9,000	1,827.00
24	4.872	58	11.774	92	18.676	9,500	1,928.50
25	5.075	59	11.977	93	18.879	10,000	2,030.00
26	5.278	60	12.180	94	19.082	20,000	4,060.00
27	5.481	61	12.383	95	19.235	30,000	6,090.60
28	5.684	62	12.586	96	19.488	40,000	8,120.00
29	5.887	63	12.789	97	19.691	50,000	10,150.00
30	6.090	64	12.992	98	19.894		
31	6.293	65	13.195	99	20.097		
32	6.496	66	13.398	100	20.30		
33	6.699	67	13.601	200	40.60		
34	6.902	68	12.804	300	60.90		

APPENDIX

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JAPANESE YENS AND MEXICAN DOLLARS.

EACH = 49.8 CENTS.

Y.	\$	Y.	\$	Y.	\$	Y.	\$
1	.498	35	17.430	69	34.362	400	199.20
2	.996	36	17.928	70	34.860	500	249.00
3	1.494	37	18.426	71	35.358	600	298.80
4	1.992	38	18.924	72	35.856	700	348.60
5	2.490	39	19.422	73	36.354	800	398.40
6	2.988	40	19.920	74	36.852	900	448.20
7	3.486	41	20.418	75	37.350	1,000	498.00
8	3.984	42	20.916	76	37.848	1,500	747.00
9	4.482	43	21.414	77	38.346	2,000	996.00
10	4.980	44	21.912	78	38.844	2,500	1,245.00
11	5.478	45	22.410	79	39.342	3,000	1,494.00
12	5.976	46	22.908	80	39.840	3,500	1,743.00
13	6.474	47	23.406	81	40.338	4,000	1,992.00
14	6.972	48	23.904	82	40.836	4,500	2,241.00
15	7.470	49	24.402	83	41.334	5,000	2,490.00
16	7.968	50	24.900	84	41.832	5,500	2,739.00
17	8.466	51	25.398	85	42.330	6,000	2,988.00
18	8.964	52	25.896	86	42.828	6,500	3,237.00
19	9.462	53	26.394	87	43.326	7,000	3,486.00
20	9.960	54	26.892	88	43.824	7,500	3,735.00
21	10.458	55	27.390	89	44.322	8,000	3,984.00
22	10.956	56	27.888	90	44.820	8,500	4,233.00
23	11.454	57	28.386	91	45.318	9,000	4,482.00
24	11.952	58	28.884	92	45.816	9,500	4,731.00
25	12.450	59	29.382	93	46.314	10,000	4,980.00
26	12.948	60	29.880	94	46.812	20,000	9,960.00
27	13.446	61	30.378	95	47.310	30,000	14,940.00
28	13.944	62	30.876	96	47.808	40,000	19,920.00
29	14.442	63	31.374	97	48.306	50,000	24,900.00
30	14.940	64	31.872	98	48.804		
31	15.438	65	33.370	99	49.302		
32	15.936	66	32.868	100	49.80		
33	16.434	67	33.366	200	99.60		
34	16.932	68	33.864	300	149.40		



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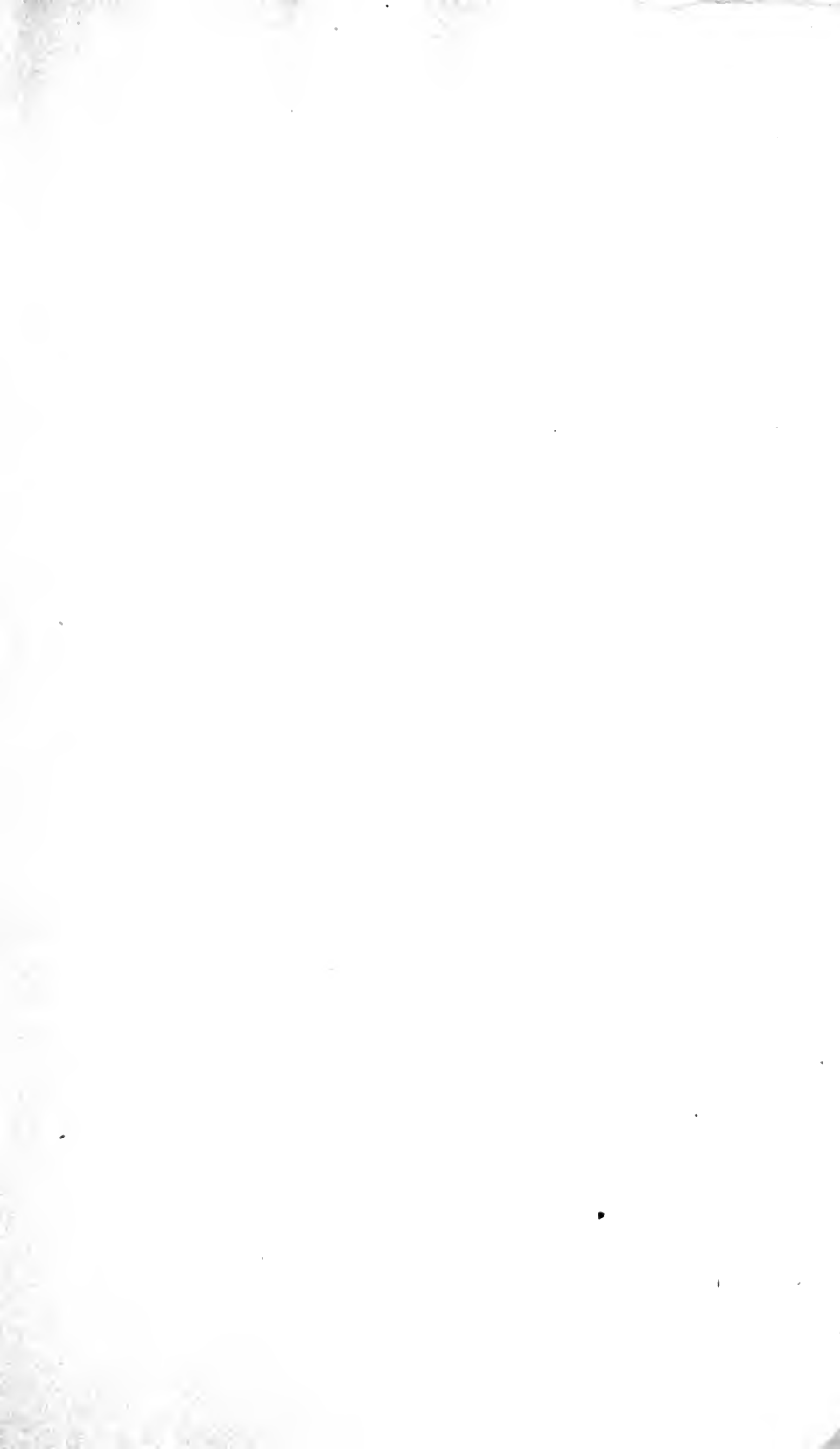
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